Support for Workers, Families, and Social Security Act

Brady Bill Builds on President's Efforts to Provide Immediate Relief to Families

Workers and their families are top priority as Republicans provide relief. As part of helping frontline workers and a broader swath of the public, President Trump deferred the largest taxes most workers pay—payroll taxes. Congress has a responsibility to strengthen that relief by forgiving the owed taxes while keeping Social Security strong for current and future generations.

Introduced by Ways and Means GOP Leader Kevin Brady (R-TX), the *Support for Workers, Families, and Social Security Act* would create a temporary payroll tax holiday from September 1 through December 31, 2020 for all workers.

A payroll tax holiday gets real money in the hands of workers at a time when workers need it most.
- Payroll taxes are the *largest* tax most workers pay.
- For a two earner couple with total household earnings of $120,000 a year, this payroll tax holiday is a $2,480 tax cut.
- For a single mom making $55,000, this payroll tax holiday is a $1,137 tax cut.

How this bill works:
- **Relief for families.** Workers' portion of the Social Security payroll taxes (and the equivalent amount for parallel self-employment taxes) will be **zero** from September 1 through December 31, 2020.
- **Includes the self-employed.** Small business owners and entrepreneurs benefit from the payroll tax holiday, increasing the money they can use to hire and reopen safely.
- **Security for Social Security today.** Protects Social Security Trust Funds by including a General Revenue transfer to offset reduced tax revenue.
- **Certainty for future Social Security benefits.** Ensures there will be no effect on a worker's future Social Security benefits due to the payroll tax holiday.

Social Security is protected under this legislation.
- Congress, led by Democrats, implemented similar payroll tax holidays **twice** in 2011 and 2012.
- The bill includes a general revenue transfer to protect Social Security's Trust Funds, just like in 2011 and 2012.