

116TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To require employee consent for any deferral of payroll taxes.

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IN THE SENATE OF THE UNITED STATES

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Mr. VAN HOLLEN introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To require employee consent for any deferral of payroll taxes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Protecting Employees  
5 from Surprise Taxes Act of 2020”.

6 **SEC. 2. REQUIREMENT OF EMPLOYEE CONSENT FOR ANY**  
7 **DEFERRAL OF PAYROLL TAXES.**

8 (a) IN GENERAL.—In the case of an employee of any  
9 employer, including any Federal government employer, the  
10 withholding and payment of the tax imposed by section  
11 3101(a) of the Internal Revenue Code of 1986, and so  
12 much of the tax imposed by section 3201 of such Code

1 as is attributable to the rate in effect under such section  
2 3101(a), with respect to such employee shall not be de-  
3 ferred pursuant to section 7508A of such Code for any  
4 pay period ending after the date of the enactment of this  
5 Act, unless the employee provides written consent to such  
6 deferral to the employer.

7 (b) LIABILITY FOR FAILURE TO REMIT TAXES.—In  
8 the case of any employee who does not provide the written  
9 consent required under subsection (a), the employer of  
10 such employee shall be solely liable according to the rules  
11 of the Internal Revenue Code of 1986 for any failure to  
12 withhold and remit the taxes described in such subsection.

13 (c) NOTICE.—Each employer who participates in any  
14 deferral of the withholding and payment of the taxes im-  
15 posed by sections 3101(a) and 3201 of the Internal Rev-  
16 enue Code of 1986 pursuant to section 7508A of such  
17 Code shall provide notice, in such manner as the Secretary  
18 of the Treasury (or the Secretary's delegate) may pre-  
19 scribe as soon as possible after the date of the enactment  
20 of this Act, to each employee of the employer of the em-  
21 ployee's right to provide or withhold written consent under  
22 this section, and of the future tax liability which would  
23 be incurred as a result of providing consent to the deferral  
24 of such taxes.