

## **PERFORMING ARTISTS TAX PARITY ACT (H.R. 2871)**

### **Congressional Ask:**

We urge members of Congress to cosponsor H.R. 2871, the Performing Artists Tax Parity Act (PATPA), introduced by Representatives Judy Chu (CA-28) and Vern Buchanan (FL-16). PATPA has not yet been introduced in the Senate in this Congress. It was introduced in the Senate last Congress by Senators Mark Warner (D-VA) and Bill Haggerty (R-TN).

### **Background:**

Over the last 30 years, wages and costs of living have increased across the board, but the Qualified Performing Artist tax deduction has not been updated since its inception in 1986.

The deduction is currently only available to those making less than \$16,000 a year, meaning that very few artists qualify. The Tax and Jobs Act of 2017 exacerbated the problem by eliminating the ability of employees in any industry to deduct work expenses.

PATPA will update and increase the income ceiling to \$100,000 for individuals and \$200,000 for married joint filers, allowing far lower and middle-income performing artists to receive tax relief for work-related expenses.

Performing artists can spend a large amount of money upfront before they land jobs. Often, they pay for their own headshots, costumes, acting coaches, and travel for auditions—even if they do not get the desired role.

They also spend money on promotional expenses such as business cards, audition tapes, professional publicity photos, resumes, portfolios, and website development costs.

PATPA is vitally needed legislation that restores the rights of lower and moderate-income performers. The legislation provides tax fairness across the performing artist spectrum for hard-working artists committed to their craft.