

## **Analysis of S 748**

### **The Amnesty Bonuses Elimination Act**

The Amnesty Bonuses Elimination Act was introduced in March, 2015, by Sen. Ben Sasse (R-NE) and six cosponsors. It was a reaction to the discovery that, following President Obama's November 2014 announcement of a renewable three-year amnesty to approximately four million illegal aliens (Deferred Action for Parents of Americans – DAPA), the Internal Revenue Service intended to allow those covered by the amnesty to file for the Earned Income Tax Credit (EITC) for years in which they had worked illegally. The EITC provides for a tax credit which can exceed the amount actually paid in taxes, making it more of a welfare program than a tax matter. Therefore, the President's amnesty provided a potential taxpayer-funded bonus for some illegal aliens.

The bill prohibits the Social Security Administration from issuing a Social Security card to anyone covered by the DAPA amnesty, and would also extend to the 2012 DACA amnesty, which implemented portions of the DREAM Act after Congress failed to pass it. Without a Social Security number, those receiving amnesty cannot legally file for the EITC. There have been estimates that, in extreme cases, illegal aliens might collect as much as \$24,000 through the EITC.

The bill also includes a provision stating that it should not be construed as indicating Congressional approval of either DACA or DAPA.

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