

### Internal Revenue Code Section 62(e)

Adjusted gross income defined

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(e) Unlawful discrimination defined.

For purposes of subsection (a)(20) , the term "unlawful discrimination" means an act that is unlawful under any of the following:

- (1) Section 302 of the Civil Rights Act of 1991 ( 2 U.S.C. 1202 ).
- (2) Section 201, 202, 203, 204, 205, 206, or 207 of the Congressional Accountability Act of 1995 ( 2 U.S.C. 1311 , 1312 , 1313 , 1314 , 1315 , 1316 , or 1317 ).
- (3) The National Labor Relations Act ( 29 U.S.C. 151 et seq.).
- (4) The Fair Labor Standards Act of 1938 ( 29 U.S.C. 201 et seq.).
- (5) Section 4 or 15 of the Age Discrimination in Employment Act of 1967 ( 29 U.S.C. 623 or 633a ).
- (6) Section 501 or 504 of the Rehabilitation Act of 1973 ( 29 U.S.C. 791 or 794 ).
- (7) Section 510 of the Employee Retirement Income Security Act of 1974 ( 29 U.S.C. 1140 ).
- (8) Title IX of the Education Amendments of 1972 ( 20 U.S.C. 1681 et seq.).
- (9) The Employee Polygraph Protection Act of 1988 ( 29 U.S.C. 2001 et seq.).
- (10) The Worker Adjustment and Retraining Notification Act ( 29 U.S.C. 2102 et seq.).
- (11) Section 105 of the Family and Medical Leave Act of 1993 ( 29 U.S.C. 2615 ).
- (12) Chapter 43 of title 38, United States Code (relating to employment and reemployment rights of members of the uniformed services).
- (13) Section 1977, 1979, or 1980 of the Revised Statutes ( 42 U.S.C. 1981 , 1983 , or 1985 ).
- (14) Section 703, 704, or 717 of the Civil Rights Act of 1964 ( 42 U.S.C. 2000e-2 , 2000e-3 , or 2000e-16 ).

(15) Section 804, 805, 806, 808, or 818 of the Fair Housing Act (42 U.S.C. 3604, 3605 , 3606 , 3608 , or 3617).

(16) Section 102, 202, 302, or 503 of the Americans with Disabilities Act of 1990 ( 42 U.S.C. 12112 , 12132 , 12182 , or 12203 ).

(17) Any provision of Federal law (popularly known as whistleblower protection provisions) prohibiting the discharge of an employee, the discrimination against an employee, or any other form of retaliation or reprisal against an employee for asserting rights or taking other actions permitted under Federal law.

(18) Any provision of Federal, State, or local law, or common law claims permitted under Federal, State, or local law-

(i) providing for the enforcement of civil rights, or

(ii) regulating any aspect of the employment relationship, including claims for wages, compensation, or benefits, or prohibiting the discharge of an employee, the discrimination against an employee, or any other form of retaliation or reprisal against an employee for asserting rights or taking other actions permitted by law.

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