

S 1401

Uniformed Services Differential Pay Protection Act

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 14, 2005

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 14, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/1401>

Sponsor

Name: Sen. Gregg, Judd [R-NH]

Party: Republican • **State:** NH • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	R · TN		Jul 14, 2005
Sen. Roberts, Pat [R-KS]	R · KS		Jul 14, 2005
Sen. Isakson, Johnny [R-GA]	R · GA		Oct 20, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 14, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 1477	Related bill	Apr 5, 2005: Referred to the House Committee on Ways and Means.

Summary (as of Jul 14, 2005)

Uniformed Services Differential Pay Protection Act - Amends the Internal Revenue Code to treat differential wage payments as a payment of wages by an employer to an employee for income tax purposes. Defines "differential wage payment" as any employer payment to an individual serving on active duty in the uniformed services for more than 30 days which represents wages such individual would have received if such individual were performing services for the employer.

Treats an individual receiving differential wage payments as an employee and treats differential wage payments as compensation for retirement plan purposes.

Actions Timeline

- **Jul 14, 2005:** Introduced in Senate
- **Jul 14, 2005:** Read twice and referred to the Committee on Finance.