

## HR 6382

### Pension Protection Technical Corrections Act of 2008

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Labor and Employment

**Introduced:** Jun 26, 2008

**Current Status:** Read twice and referred to the Committee on Health, Education, Labor, and Pensions.

**Latest Action:** Read twice and referred to the Committee on Health, Education, Labor, and Pensions. (Aug 1, 2008)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/6382>

## Sponsor

**Name:** Rep. Rangel, Charles B. [D-NY-15]

**Party:** Democratic • **State:** NY • **Chamber:** House

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Miller, George [D-CA-7]	D · CA		Jun 26, 2008

## Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jun 26, 2008
Health, Education, Labor, and Pensions Committee	Senate	Referred To	Aug 1, 2008
Ways and Means Committee	House	Referred To	Jun 26, 2008

## Subjects & Policy Tags

### Policy Area:

Labor and Employment

## Related Bills

Bill	Relationship	Last Action
110 HR 7327	Related bill	Dec 23, 2008: Became Public Law No: 110-458.
110 HR 3361	Related bill	Mar 31, 2008: Received in the Senate. Read twice. Placed on Senate Legislative Calendar under General Orders. Calendar No. 621.
110 S 1974	Related bill	Dec 19, 2007: Passed Senate with an amendment by Unanimous Consent. (text: CR S16049-16055)

**(This measure has not been amended since it was introduced. The summary has been expanded because action occurred on the measure.)**

Pension Protection Technical Corrections Act of 2008 - **Title I: Technical Corrections Related to the Pension Protection Act of 2006** - (Sec. 101) Makes technical corrections to the Employee Retirement Income Security Act of 1974 (ERISA) and the Internal Revenue Code to conform to the Pension Protection Act of 2006 regarding various specified items, including: (1) the target normal cost of benefits; (2) specified implementation and effective dates for certain requirements; (3) one-participant retirement plans; (4) special age-related rules in accrued benefit requirements for applicable defined benefit plans; (5) inapplicability in certain cases of the limitation on income deductions (for tax purposes) for employer contributions to one or more defined contribution plans; and (6) adjustments to averaging in the determination of the value of the assets of single-employer defined benefit pension plans for minimum funding purposes.

(Sec. 110) Makes technical corrections to the Railroad Retirement Act of 1974 with respect to railroad retirement payments to persons not entitled to an annuity.

**Title II: Other Provisions** - (Sec. 201) Requires that the value of assets for any ERISA plan under the averaging method be adjusted for expected earnings (in addition to contributions and distributions, as under current law).

(Sec. 202) Modifies the interest rate assumption required with respect to certain small employer plans.

(Sec. 203) Makes technical corrections to the Age Discrimination in Employment Act of 1967 with respect to special age-related rules for determination of the market rate of return in the calculation of interest credits in governmental defined benefit plans.

(Sec. 204) Prescribes a special rule for exclusion from gross income of certain reimbursements from governmental plans for health care expenses of a deceased plan participant's beneficiary.

(Sec. 205) Requires treatment as a qualified rollover contribution of any airline payment amount received by a qualified airline employee in an airline carrier bankruptcy which is transferred to a Roth IRA.

(Sec. 206) Increases by \$4 the penalties for failure to file partnership returns and S corporation returns.

## **Actions Timeline**

---

- **Aug 1, 2008:** Read twice and referred to the Committee on Health, Education, Labor, and Pensions.
- **Jul 10, 2008:** Received in the Senate.
- **Jul 9, 2008:** Mr. Pomeroy moved to suspend the rules and pass the bill.
- **Jul 9, 2008:** Considered under suspension of the rules. (consideration: CR H6243-6252)
- **Jul 9, 2008:** DEBATE - The House proceeded with forty minutes of debate on H.R. 6382.
- **Jul 9, 2008:** Passed/agreed to in House: On motion to suspend the rules and pass the bill Agreed to by voice vote.(text: CR H6243-6249)
- **Jul 9, 2008:** On motion to suspend the rules and pass the bill Agreed to by voice vote. (text: CR H6243-6249)
- **Jul 9, 2008:** Motion to reconsider laid on the table Agreed to without objection.
- **Jun 26, 2008:** Introduced in House
- **Jun 26, 2008:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.