

## S 2883

A bill to amend the Internal Revenue Code of 1986 to provide for the distribution of remaining balances in flexible spending arrangements upon termination from employment.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Dec 15, 2009

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Dec 15, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/senate-bill/2883>

### Sponsor

**Name:** Sen. Johanns, Mike [R-NE]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 15, 2009

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Dec 15, 2009)

Amends the Internal Revenue Code to allow, without penalty, a participant in an employer-sponsored health or dependent care flexible spending arrangement to withdraw any remaining balance in such plans at the time such participant is separated from employment.

### Actions Timeline

- **Dec 15, 2009:** Introduced in Senate
- **Dec 15, 2009:** Read twice and referred to the Committee on Finance.