

S 689

Church Plan Clarification Act of 2009

Congress: 111 (2009–2011, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 25, 2009

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 25, 2009)

Official Text: <https://www.congress.gov/bill/111th-congress/senate-bill/689>

Sponsor

Name: Sen. Hutchison, Kay Bailey [R-TX]

Party: Republican • State: TX • Chamber: Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Mar 25, 2009

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 25, 2009

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Church Plan Clarification Act of 2009 - Amends Internal Revenue Code pension plan provisions to: (1) apply a special rule for determining the status of an employer participating in a church plan as a member of a controlled group of entities; and (2) allow certain tax-free transfers to and mergers of church plans that are maintained by the same church or association of churches.

Amends the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) to apply limitations on benefits and contributions under qualified employee plans to certain church defined benefit plans.

Includes within the definition of plan under the Employee Retirement Income Security Act of 1974 (ERISA) an employee benefit plan which is a church plan for purposes of ERISA automatic enrollment provisions.

Allows church plans and their supporting organizations to invest plan assets in a group trust (as defined by Internal Revenue Service Revenue Rulings).

Actions Timeline

- **Mar 25, 2009:** Introduced in Senate
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