

## S 143

### Church Plan Clarification Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 25, 2011

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 25, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/143>

### 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		Jan 25, 2011

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 25, 2011

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 S 3532	Related bill	Sep 12, 2012: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S6272-6273)
112 HR 4050	Related bill	Mar 29, 2012: Referred to the Subcommittee on Health, Employment, Labor, and Pensions.

Church Plan Clarification Act of 2011- 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**

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- **Jan 25, 2011:** Introduced in Senate
- **Jan 25, 2011:** Read twice and referred to the Committee on Finance.