

## HR 682

To amend the Internal Revenue Code of 1986 to increase the contribution limits to dependent care flexible spending accounts and to provide for a carryover of unused dependent care benefits.

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 11, 2011

**Current Status:** Referred to the House Committee on Ways and Means.

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 11, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/682>

### Sponsor

**Name:** Rep. Sensenbrenner, F. James, Jr. [R-WI-5]

**Party:** Republican • **State:** WI • **Chamber:** House

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Capito, Shelley Moore [R-WV-2]	R · WV		Feb 11, 2011
Rep. Yoder, Kevin [R-KS-3]	R · KS		Mar 8, 2011

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 11, 2011

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Feb 11, 2011)

Amends the Internal Revenue Code to: (1) allow a maximum annual benefit of \$3,750 (\$7,500 for married couples filing a joint tax return) for a dependent care flexible spending arrangement; and (2) allow a carryover of unused dependent care benefits in tax-exempt cafeteria plans and flexible spending arrangements into the next plan year.

### Actions Timeline

- **Feb 11, 2011:** Introduced in House
- **Feb 11, 2011:** Referred to the House Committee on Ways and Means.