

HR 5326

Dependent Care Savings Account Act of 2014

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 31, 2014

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

Latest Action: Referred to the House Committee on Ways and Means. (Jul 31, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/5326>

Sponsor

Name: Rep. Cassidy, Bill [R-LA-6]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House | Referred To | Jul 31, 2014 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|------------|--------------|---|
| 113 S 2806 | Related bill | Sep 15, 2014: Read twice and referred to the Committee on Finance. |

Summary (as of Jul 31, 2014)

Dependent Care Savings Account Act of 2014 - Amends the Internal Revenue Code to: (1) establish tax-exempt dependent care savings accounts to pay the employment-related expenses of caring for a dependent of the taxpayer, (2) allow a deduction from gross income (above-the-line deduction) of up to \$5,000 in a taxable year for cash contributions to such accounts, (3) set forth rules for the tax treatment of account distributions and for excess contributions to an account, and (4) impose a tax on employers who fail to make comparable contributions to a dependent savings account for all participating employees.

Actions Timeline

- **Jul 31, 2014:** Introduced in House
- **Jul 31, 2014:** Referred to the House Committee on Ways and Means.

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