

S 952

Church Plan Clarification Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 14, 2013

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3433-3434)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3433-3434) (May 14, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/952>

Sponsor

Name: Sen. Cardin, Benjamin L. [D-MD]

Party: Democratic • **State:** MD • **Chamber:** Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Portman, Rob [R-OH]	R · OH		May 14, 2013
Sen. Klobuchar, Amy [D-MN]	D · MN		Sep 16, 2014

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 14, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 2117	Related bill	Aug 29, 2013: Referred to the Subcommittee on Military Personnel.

Church Plan Clarification Act of 2013 - Amends the Internal Revenue Code to declare that an organization otherwise eligible to participate in a church plan shall not be aggregated with another such organization and treated as a single employer with it unless: (1) one organization provides directly or indirectly at least 80% of the operating funds for the other one during the recipient organization's preceding tax year, and (2) there is a degree of common management or supervision between the organizations.

Preempts any state law relating to wage, salary, or payroll payment, collection, deduction, garnishment, assignment, or withholding which would directly or indirectly prohibit or restrict the inclusion in any church plan of an automatic contribution arrangement.

Excludes from gross income for income tax purposes amounts attributable to transfers of and mergers of church plans that are maintained by the same church or convention or association of churches.

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

- **May 14, 2013:** Introduced in Senate
- **May 14, 2013:** Sponsor introductory remarks on measure. (CR S3433)
- **May 14, 2013:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S3433-3434)