

S 2308

Church Plan Clarification Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Nov 19, 2015

Current Status: Held at the desk.

Latest Action: Held at the desk. (Dec 11, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/2308>

Sponsor

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

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Klobuchar, Amy [D-MN]	D · MN		Nov 19, 2015
Sen. Portman, Rob [R-OH]	R · OH		Nov 19, 2015
Sen. Collins, Susan M. [R-ME]	R · ME		Dec 1, 2015

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Dec 10, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 2029	Related bill	Dec 18, 2015: Became Public Law No: 114-113.
114 HR 4085	Identical bill	Nov 19, 2015: Referred to the House Committee on Ways and Means.

(This measure has not been amended since it was introduced. The summary has been expanded because action occurred on the measure.)

Church Plan Clarification Act of 2015

(Sec. 2) This bill amends the Internal Revenue Code, with respect to the tax treatment of church pension plans, to: (1) provide 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 for pension benefit rules and testing purposes unless one such organization provides at least 80% of the operating funds for the other organization during the recipient organization's preceding tax year and there is a degree of common management or supervision between the organizations, and (2) allow transfers and mergers of qualified church retirement plans without tax consequences.

The bill amends the Tax Equity and Fiscal Responsibility Act of 1982 to adopt benefit accrual limitations for church defined benefits plans established before 1982.

The bill also: (1) preempts any state law relating to wage, salary, or payroll payment, collection, deduction, garnishment, assignment, or withholding that would prohibit or restrict the inclusion in any church plan of an automatic contribution arrangement; and (2) 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

- **Dec 11, 2015:** Received in the House.
- **Dec 11, 2015:** Message on Senate action sent to the House.
- **Dec 11, 2015:** Held at the desk.
- **Dec 10, 2015:** Senate Committee on Finance discharged by Unanimous Consent.(consideration: CR S8617-8618)
- **Dec 10, 2015:** Senate Committee on Finance discharged by Unanimous Consent. (consideration: CR S8617-8618)
- **Dec 10, 2015:** Passed/agreed to in Senate: Passed Senate without amendment by Unanimous Consent.(text: CR S8617-8618)
- **Dec 10, 2015:** Passed Senate without amendment by Unanimous Consent. (text: CR S8617-8618)
- **Nov 19, 2015:** Introduced in Senate
- **Nov 19, 2015:** Read twice and referred to the Committee on Finance.