

## HR 4085

Church Plan Clarification Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Nov 19, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Nov 19, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/4085>

### Sponsor

**Name:** Rep. Tiberi, Patrick J. [R-OH-12]

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

### Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Neal, Richard E. [D-MA-1]	D · MA		Nov 19, 2015
Rep. Reed, Tom [R-NY-23]	R · NY		Nov 19, 2015
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Nov 19, 2015
Rep. Sessions, Pete [R-TX-32]	R · TX		Nov 19, 2015
Rep. Cohen, Steve [D-TN-9]	D · TN		Dec 1, 2015
Rep. Harper, Gregg [R-MS-3]	R · MS		Dec 1, 2015
Rep. Joyce, David P. [R-OH-14]	R · OH		Dec 1, 2015
Rep. Lujan Grisham, Michelle [D-NM-1]	D · NM		Dec 1, 2015
Rep. Rangel, Charles B. [D-NY-13]	D · NY		Dec 1, 2015
Rep. Scott, Austin [R-GA-8]	R · GA		Dec 1, 2015
Rep. Renacci, James B. [R-OH-16]	R · OH		Dec 8, 2015
Rep. Connolly, Gerald E. [D-VA-11]	D · VA		Dec 11, 2015
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Dec 11, 2015
Rep. Johnson, Bill [R-OH-6]	R · OH		Dec 11, 2015
Rep. Kind, Ron [D-WI-3]	D · WI		Dec 11, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Nov 19, 2015

### Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

Bill	Relationship	Last Action
114 HR 2029	Related bill	<b>Dec 18, 2015:</b> Became Public Law No: 114-113.
114 S 2308	Identical bill	<b>Dec 11, 2015:</b> Held at the desk.

## Summary (as of Nov 19, 2015)

### Church Plan Clarification Act of 2015

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 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, (2) adopt benefit accrual limitations for church defined benefit plans established before 1982, and (3) allow transfers and mergers of qualified church retirement plans.

The bill also: (1) preempts any state law relating to wage, salary, or payroll payment, collection, deduction, garnishment, assignment, or withholding that would directly or indirectly 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

- **Nov 19, 2015:** Introduced in House
- **Nov 19, 2015:** Referred to the House Committee on Ways and Means.