

HR 5971

To amend the Internal Revenue Code of 1986 to increase the amount excludable from gross income for dependent care assistance and dependent care flexible spending arrangements and to provide for a carryover of unused dependent care benefits in dependent care flexible spending arrangements.

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 8, 2016

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 8, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/5971>

Sponsor

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

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 8, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 2891	Related bill	Jun 25, 2015: Referred to the House Committee on Ways and Means.

Summary (as of Sep 8, 2016)

This bill amends the Internal Revenue Code to: (1) increase from \$5,000 to \$7,500 (adjusted for inflation after 2017) the amount of employer-provided dependent care assistance that an employee may exclude from gross income, and (2) permit unused dependent care benefits in cafeteria plans and flexible spending arrangements to be carried forward to the succeeding plan year.

Actions Timeline

- **Sep 8, 2016:** Introduced in House
- **Sep 8, 2016:** Referred to the House Committee on Ways and Means.