

## HR 1007

### Retirement Enhancement and Savings Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 6, 2019

**Current Status:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor

**Latest Action:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (Feb 6, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/1007>

### Sponsor

**Name:** Rep. Kind, Ron [D-WI-3]

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

## Cosponsors (49 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Beyer, Donald S., Jr. [D-VA-8]	D · VA		Feb 6, 2019
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Feb 6, 2019
Rep. Chu, Judy [D-CA-27]	D · CA		Feb 6, 2019
Rep. Higgins, Brian [D-NY-26]	D · NY		Feb 6, 2019
Rep. Holding, George [R-NC-2]	R · NC		Feb 6, 2019
Rep. Kelly, Mike [R-PA-16]	R · PA		Feb 6, 2019
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Feb 6, 2019
Rep. Larson, John B. [D-CT-1]	D · CT		Feb 6, 2019
Rep. Pascrell, Bill, Jr. [D-NJ-9]	D · NJ		Feb 6, 2019
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Feb 6, 2019
Rep. Norcross, Donald [D-NJ-1]	D · NJ		Feb 13, 2019
Rep. Suozzi, Thomas R. [D-NY-3]	D · NY		Feb 13, 2019
Rep. Loebssack, David [D-IA-2]	D · IA		Feb 26, 2019
Rep. Walorski, Jackie [R-IN-2]	R · IN		Feb 26, 2019
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Mar 7, 2019
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Mar 7, 2019
Rep. Herrera Beutler, Jaime [R-WA-3]	R · WA		Mar 7, 2019
Rep. Turner, Michael R. [R-OH-10]	R · OH		Mar 7, 2019
Rep. Wittman, Robert J. [R-VA-1]	R · VA		Mar 7, 2019
Rep. Abraham, Ralph Lee [R-LA-5]	R · LA		Mar 21, 2019
Rep. Budd, Ted [R-NC-13]	R · NC		Mar 21, 2019
Rep. Pocan, Mark [D-WI-2]	D · WI		Mar 21, 2019
Rep. Sewell, Terri A. [D-AL-7]	D · AL		Mar 21, 2019
Rep. Gonzalez, Vicente [D-TX-15]	D · TX		Mar 25, 2019
Rep. King, Steve [R-IA-4]	R · IA		Mar 27, 2019
Rep. Smith, Christopher H. [R-NJ-4]	R · NJ		Mar 27, 2019
Rep. Stefanik, Elise M. [R-NY-21]	R · NY		Mar 27, 2019
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Mar 27, 2019
Rep. Schneider, Bradley Scott [D-IL-10]	D · IL		Mar 29, 2019
Rep. Fitzpatrick, Brian K. [R-PA-1]	R · PA		Apr 2, 2019
Rep. Axne, Cynthia [D-IA-3]	D · IA		Apr 9, 2019
Rep. Finkenauer, Abby [D-IA-1]	D · IA		Apr 12, 2019
Rep. Johnson, Mike [R-LA-4]	R · LA		Apr 18, 2019
Rep. Kilmer, Derek [D-WA-6]	D · WA		Apr 25, 2019
Rep. Watkins, Steve [R-KS-2]	R · KS		Apr 25, 2019
Rep. Bacon, Don [R-NE-2]	R · NE		May 7, 2019
Rep. Pingree, Chellie [D-ME-1]	D · ME		May 22, 2019
Rep. Lee, Susie [D-NV-3]	D · NV		Jul 9, 2019
Rep. Cuellar, Henry [D-TX-28]	D · TX		Jul 30, 2019
Rep. Harder, Josh [D-CA-10]	D · CA		Jul 30, 2019
Rep. Trone, David J. [D-MD-6]	D · MD		Aug 6, 2019

Cosponsor	Party / State	Role	Date Joined
Rep. Reschenthaler, Guy [R-PA-14]	R · PA		Aug 20, 2019
Rep. Wagner, Ann [R-MO-2]	R · MO		Aug 27, 2019
Rep. Cisneros, Gilbert Ray, Jr. [D-CA-39]	D · CA		Sep 17, 2019
Rep. Rouda, Harley [D-CA-48]	D · CA		Sep 17, 2019
Rep. Rice, Kathleen M. [D-NY-4]	D · NY		Oct 23, 2019
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Nov 8, 2019
Rep. Fletcher, Lizzie [D-TX-7]	D · TX		Jul 16, 2020
Rep. Murphy, Stephanie N. [D-FL-7]	D · FL		Aug 21, 2020

## Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Feb 6, 2019
Ways and Means Committee	House	Referred To	Feb 6, 2019

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
116 S 2352	Related bill	<b>Jul 31, 2019:</b> Read twice and referred to the Committee on Finance.
116 S 1574	Related bill	<b>May 21, 2019:</b> Read twice and referred to the Committee on Health, Education, Labor, and Pensions.
116 HR 2367	Related bill	<b>Apr 25, 2019:</b> Referred to the House Committee on Education and Labor.
116 S 972	Related bill	<b>Apr 1, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 1993	Related bill	<b>Mar 29, 2019:</b> Referred to the Committee on Education and Labor, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
116 HR 1938	Related bill	<b>Mar 27, 2019:</b> Referred to the House Committee on Ways and Means.
116 S 836	Related bill	<b>Mar 14, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 1439	Related bill	<b>Feb 28, 2019:</b> Referred to the House Committee on Education and Labor.
116 HR 1241	Related bill	<b>Feb 14, 2019:</b> Referred to the House Committee on Ways and Means.
116 HR 1194	Related bill	<b>Feb 13, 2019:</b> Referred to the House Committee on Ways and Means.
116 S 448	Related bill	<b>Feb 12, 2019:</b> Read twice and referred to the Committee on Finance.
116 HR 1084	Related bill	<b>Feb 7, 2019:</b> Referred to the Committee on Ways and Means, and in addition to the Committees on Education and Labor, and the Budget, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
116 S 354	Related bill	<b>Feb 6, 2019:</b> Read twice and referred to the Committee on Health, Education, Labor, and Pensions.
116 HR 982	Related bill	<b>Feb 5, 2019:</b> Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
116 S 321	Related bill	<b>Feb 4, 2019:</b> Read twice and referred to the Committee on Finance. (Sponsor introductory remarks on measure: CR S834-835)

## Retirement Enhancement and Savings Act of 2019

This bill modifies requirements for tax-favored retirement savings accounts, employer-provided retirement plans, and retirement benefits for federal judges.

With respect to employer-provided plans, the bill modifies requirements regarding

- multiple employer plans,
- automatic enrollment and nonelective contributions,
- loans,
- terminating or transferring plans,
- reporting and disclosure rules,
- nondiscrimination rules,
- selecting lifetime income providers, and
- Pension Benefit Guaranty Corporation premiums.

The bill also increases the tax credit for small employer pension plan startup costs and allows a tax credit for small employers that establish retirement plans that include automatic enrollment.

With respect to Individual Retirement Accounts (IRAs), the bill

- treats taxable non-tuition fellowship and stipend payments as compensation,
- repeals the maximum age for traditional IRA contributions, and
- permits any IRA to be a shareholder of any S corporation that is a bank.

The bill makes several modifications to retirement benefits for magistrate judges of the U.S. Tax Court and other federal judges.

The bill also modifies various tax provisions to

- reinstate and increase the tax exclusion for benefits provided to volunteer firefighters and emergency medical responders,
- revise the required distribution rules for pension plans,
- increase penalties for failing to file tax or retirement plan returns, and
- require the Internal Revenue Service to share returns and return information with U.S. Customs Border Protection to administer the heavy vehicle use tax.

---

## Actions Timeline

- **Feb 6, 2019:** Introduced in House
- **Feb 6, 2019:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Labor, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.