

HR 1932

To amend the Internal Revenue Code of 1986 to treat as compensation for purposes of retirement contribution limitations any difficulty of care payments excluded from gross income.

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Mar 27, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Mar 27, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/1932>

Sponsor

Name: Rep. Schrier, Kim [D-WA-8]

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

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Chu, Judy [D-CA-27]	D · CA		Mar 27, 2019
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Mar 27, 2019
Rep. Gomez, Jimmy [D-CA-34]	D · CA		Mar 27, 2019
Rep. Panetta, Jimmy [D-CA-20]	D · CA		Mar 27, 2019
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Mar 27, 2019
Rep. Thompson, Mike [D-CA-5]	D · CA		Mar 27, 2019
Rep. Jayapal, Pramila [D-WA-7]	D · WA		May 8, 2019

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 27, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 1994	Related bill	Jun 3, 2019: Received in the Senate.

This bill requires difficulty of care payments that are excluded from gross income to be treated as compensation for the purpose of determining limitations on contributions to tax-exempt retirement accounts.

Difficulty of care payments are received by foster care providers as compensation for providing additional care for a foster individual. The care must be (1) required by reason of a physical, mental, or emotional handicap of the individual; and (2) provided in the home of the foster care provider.

Actions Timeline

- **Mar 27, 2019:** Introduced in House
- **Mar 27, 2019:** Referred to the House Committee on Ways and Means.