

103^D CONGRESS
1ST SESSION

H. R. 1456

To amend the Internal Revenue Code of 1986 to provide that income of spouses will not be aggregated for purposes of the limitations of sections 401(a)(17) and 404(2) of such Code.

IN THE HOUSE OF REPRESENTATIVES

MARCH 24, 1993

Mrs. JOHNSON of Connecticut introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that income of spouses will not be aggregated for purposes of the limitations of sections 401(a)(17) and 404(2) of such Code.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) Paragraph (17) of section 401(a) of the Internal
4 Revenue Code of 1986 is amended by striking the last sen-
5 tence and inserting the following: “In determining the
6 compensation of an employee, the rules of section
7 414(q)(6) shall apply, except that in applying such rules,
8 the term “family” shall include only the lineal descendants

1 of the employee who have not attained age nineteen before
2 the close of the year.”.

3 (b) Subsection (2) of section 404 of the Internal Rev-
4 enue Code of 1986 is amended by striking the last sen-
5 tence and inserting the following: “In determining the
6 compensation of an employee, the rules of section
7 414(q)(6) shall apply, except that in applying such rules,
8 the term ‘family’ shall only include any lineal descendants
9 of the employee who have not attained age nineteen before
10 the close of the year.”.

11 (c) The amendments made by this section shall apply
12 to plan years beginning after the date of the enactment
13 of this Act.

○