

Amendment List
Original Bill Entitled the Retirement Enhancement and Savings Act of 2016
September 21, 2016

Committee Number	Senator	Summary	Off-Set
18	Hatch/Wyden/ Brown/Nelson #1	Expansion of opportunities for retirement savings	The proposal would modify the distribution rules to accelerate taxable distributions, compared to current law, in certain situations
19	Grassley/ Roberts/Bennet/ Portman/Carper/ Isakson/Warner #1	Small Business Health Care Relief Act of 2016	Not applicable; JCT has estimated this proposal to be on-budget revenue neutral
20	Cornyn #1	The amendment prevents discriminatory taxation of natural gas pipeline property (S.2117)	Not necessary
21	Cornyn #2	The amendment provides that members of the Armed Forces serving in the Sinai Peninsula of Egypt receive the same tax benefits as those serving in a combat zone (S. 3272)	To be provided
22	Thune/Cardin #1	Permit IRAs to hold stock of S corporation banks	To be provided
23	Burr/Casey #1	ABLE to Work Act	No offset needed
24	Isakson/Cantwell/ Grassley/Brown/ Hatch #1	Lifetime Income Safe Harbor	Not applicable

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25	Toomey #1	An amendment to add safeguards against leakage to 401(k) loans administered through a credit card arrangement	to be determined
26	Toomey #2	An amendment to improve the bill	to be determined
27	Heller #1	Amendment of a perfecting nature	To be provided
28	Wyden #1	Create a Matching Contribution for Retirement Savings	
29	Wyden #2	Allow Employers to Make Retirement Matching Contributions on Student Loan Repayments	
30	Schumer #1	Volunteer Responder Incentive Protection Act	Offset to be provided
31	Schumer #2	Volunteer Emergency Services Recruitment and Retention Act	Offset to be provided
32	Schumer #3	Cooperative and Small Employer Charity Pension Plans Conforming Amendment	Offset to be provided
33	Stabenow/ Nelson#1	Disregard certain stock repurchased by a business from an ESOP for purposes of calculating excess business holdings	No offset expected to be required
34	Stabenow #2	Clarifying the Role of the PBGC's Participant and Plan Sponsor Advocate	No offset expected to be required
35	Cantwell/Crapo/ Thune #1	Tribal Pension Parity	To be provided if necessary
36	Cantwell/ Schumer/Carper/ Stabenow/ Bennet/Cardin/ Brown/Nelson/ Menendez #2	Extend expiring tax provisions	To Be Provided
37	Cantwell/ Grassley #3	Biodiesel Tax Incentive Reform and Extension Act of 2016	To be provided
38	Nelson #1	The Retirement Security Act	TBD

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39	Menendez #1	Small Employer Benefit Arrangements (SEBA)	To be provided
40	Carper/Heller #1	To provide parity within the investment tax credit (ITC) for certain energy property	To be provided
41	Carper #2	Automatic IRA Act	Offset to be determined
42	Cardin/Portman #1	Retirement Security Preservation Act, updated	To be provided
43	Cardin/Roberts/ Brown/Cantwell/ Casey/Grassley/ Portman/ Stabenow #2	Promotion and Expansion of Private Employee Ownership Act of 2015	To be provided
44	Cardin/Crapo/ Roberts #3	Non-QCCO participation in 403(b)(9) retirement income accounts	To be provided
45	Brown/Portman #1	Delay the Increase in the Threshold for Seniors Deducting Medical Expenses	TBD
46	Brown #2	Repeal Social Security's Windfall Elimination Provision and Government Pension Offset	TBD
47	Brown #3	The Supplemental Security Income Restoration Act	TBD
48	Brown #4	Requiring Inverted Corporations to Pay What They Owe	Not Necessary
49	Casey/Burr/ Brown #1	Allow for savings in 529 accounts to be rolled over in to ABLE accounts	TBD
50	Casey/Burr/ Brown #2	Increase the ABLE age limit to 45 (up from age 25)	TBD
51	Casey/Wyden/ Brown #3	Expand access to 401k and 403(b) plans to long-term part-time employees	TBD
52	Warner/Heller #1	Empowering Employees through Stock Ownership Act	To be provided