

105TH CONGRESS  
2D SESSION

# H. R. 3632

To amend the Internal Revenue Code of 1986 to grant relief to participants in multiemployer plans from certain section 415 limits on defined benefit pensions.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 1, 1998

Mr. WELLER (for himself, Mr. ENGLISH of Pennsylvania, Mrs. JOHNSON of Connecticut, Mrs. KELLY, Mr. QUINN, and Mr. FOX of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to grant relief to participants in multiemployer plans from certain section 415 limits on defined benefit pensions.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. TREATMENT OF MULTIEMPLOYER PLANS**

4                       **UNDER SECTION 415 LIMIT ON DEFINED BEN-**

5                       **EFIT PENSION PLAN BENEFITS.**

6               (a) DOLLAR LIMIT REDUCTION.—Subparagraph (F)

7       of section 415(b)(2) of the Internal Revenue Code of 1986

1 (relating to plans maintained by governments and tax-ex-  
2 empt organizations) is amended—

3 (1) by striking “AND TAX-EXEMPT ORGANIZA-  
4 TIONS” in the heading and inserting “, TAX-EXEMPT  
5 ORGANIZATIONS, AND MULTIEMPLOYER PLANS”, and

6 (2) by inserting in the first sentence “a multi-  
7 employer plan (as defined in section 414(f)),” after  
8 “subtitle”.

9 (b) AVERAGE COMPENSATION LIMIT.—Paragraph  
10 (11) of section 415(b) of such Code (relating to a special  
11 limitation rule for governmental plans) is amended to read  
12 as follows:

13 “(11) SPECIAL LIMITATION RULE FOR GOVERN-  
14 MENTAL AND MULTIEMPLOYER PLANS.—In the case  
15 of a governmental plan (as defined in section  
16 414(d)) or a multiemployer plan (as defined in sec-  
17 tion 414(f)), subparagraph (B) of paragraph (1)  
18 shall not apply.”.

19 (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to years beginning after December  
21 31, 1997.

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