

111TH CONGRESS  
1ST SESSION

# H. R. 2298

To amend the Internal Revenue Code of 1986 to increase the exclusion  
for employer-provided dependent care assistance.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 7, 2009

Mr. YARMUTH (for himself, Mr. SAM JOHNSON of Texas, Ms. LINDA T. SÁNCHEZ of California, and Mr. ROSKAM) 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 increase  
the exclusion for employer-provided dependent care as-  
sistance.

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. SHORT TITLE.**

4 This Act may be cited as the “Expanding Dependent  
5 and Child Care Act of 2009”.

6 **SEC. 2. INCREASE IN EXCLUSION FOR EMPLOYER-PRO-**  
7 **VIDED DEPENDENT CARE ASSISTANCE.**

8 (a) IN GENERAL.—Subparagraph (A) of section  
9 129(a)(2) of the Internal Revenue Code of 1986 (relating

1 to dependent care assistance programs) is amended by  
 2 striking “\$5,000 (\$2,500” and inserting “\$7,500 (half  
 3 such dollar amount”.

4 (b) INFLATION ADJUSTMENT.—Paragraph (2) of sec-  
 5 tion 129(a) of such Code is amended by redesignating sub-  
 6 paragraph (C) as subparagraph (D) and by inserting after  
 7 subparagraph (B) the following new subparagraph:

8 “(C) INFLATION ADJUSTMENT.—In the  
 9 case of any taxable year beginning in a calendar  
 10 year after 2010, the \$7,500 amount in subpara-  
 11 graph (A) shall be increased by an amount  
 12 equal to—

13 “(i) such dollar amount, multiplied by

14 “(ii) the cost-of-living adjustment de-  
 15 termined under section 1(f)(3) for the cal-  
 16 endar year in which the taxable year be-  
 17 gins, determined by substituting ‘calendar  
 18 year 2009’ for ‘calendar year 1992’ in sub-  
 19 paragraph (B) thereof.

20 Any increase determined under the preceding  
 21 sentence shall be rounded to the nearest mul-  
 22 tiple of \$100.”.

1       (c) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2009.

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