

113TH CONGRESS
1ST SESSION

H. R. 3078

To amend title XVIII of the Social Security Act to disregard amounts transferred from a traditional IRA to a Roth IRA in computing income for purposes of determining the income-related premiums under parts B and D of the Medicare program, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2013

Mr. SMITH of Washington introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend title XVIII of the Social Security Act to disregard amounts transferred from a traditional IRA to a Roth IRA in computing income for purposes of determining the income-related premiums under parts B and D of the Medicare program, and for other purposes.

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 “Roth IRA Flexibility
5 Act of 2013”.

1 **SEC. 2. DISREGARDING AMOUNTS TRANSFERRED FROM A**
 2 **TRADITIONAL IRA TO A ROTH IRA IN COM-**
 3 **PUTING INCOME FOR PURPOSES OF DETER-**
 4 **MINING THE INCOME-RELATED PREMIUMS**
 5 **UNDER PARTS B AND D OF THE MEDICARE**
 6 **PROGRAM.**

7 (a) IN GENERAL.—Section 1839(i)(4)(A)(i) of the
 8 Social Security Act (42 U.S.C. 1395r(i)(4)(A)(i)) is
 9 amended by inserting “and without regard to any distribu-
 10 tion to which paragraph (3) of section 408A(d) of such
 11 Code (relating to rollovers from an eligible retirement plan
 12 other than a Roth IRA) applies” before the semicolon.

13 (b) DISCLOSURE AUTHORITY.—Section
 14 6103(l)(20)(A) of the Internal Revenue Code of 1986 is
 15 amended—

16 (1) by redesignating clauses (vii) and (viii) as
 17 clauses (viii) and (ix), respectively, and

18 (2) by inserting after clause (vi) the following
 19 new clause:

20 “(vii) the amounts included in the
 21 taxpayer’s gross income under section
 22 408A(d)(3) to the extent such information
 23 is available,”.

24 (c) PREMIUM REBATE BASED ON CERTAIN PRE-
 25 VIOUS DISTRIBUTIONS.—The Secretary of Health and
 26 Human Services shall provide, in collaboration with the

1 Commissioner of Social Security, to an individual a refund
2 of the premiums paid under parts B and D of title XVIII
3 of the Social Security Act by the individual in an amount
4 that is equal to the difference between such premiums paid
5 by the individual and the premiums that would have been
6 paid by the individual if distributions to which section
7 408A(d)(3) of the Internal Revenue Code of 1986 relate
8 which were made on or after January 1, 2011, had not
9 been taken into account. The Secretary of the Treasury,
10 acting under section 6103(l)(20) of the Internal Revenue
11 Code of 1986 and through the Commissioner of Social Se-
12 curity, shall provide such information as may be necessary
13 to carry out the previous sentence and for purposes of sub-
14 paragraph (B) of such section, activities to carry out this
15 subsection shall be deemed to be related to establishing
16 the appropriate amount of a premium adjustment under
17 section 1839(i) of the Social Security Act.

18 (d) EFFECTIVE DATES.—

19 (1) IN GENERAL.—The amendment made by
20 subsection (a) shall apply with respect to premiums
21 for months in years beginning more than 90 days
22 after the date of the enactment of this Act.

23 (2) DISCLOSURE AUTHORITY.—The amend-
24 ments made by subsection (b) shall apply to requests
25 for disclosure made after the date of the enactment

1 of this Act (with respect to taxable years beginning
2 before, on, or after such date).

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