

any employer may permissively disaggregate those entities that are not churches (as defined in section 403(b)(12)(B)) separately from those entities that are churches, even if such entities maintain separate church plans.

“(E) ANTI-ABUSE RULE.—For purposes of subparagraphs (A) and (B), the anti-abuse rule in Treasury Regulation section 1.414(c)-5(f) shall apply.”

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning before, on, or after the date of the enactment of this Act.

(b) APPLICATION OF CONTRIBUTION AND FUNDING LIMITATIONS TO 403(b) GRANDFATHERED DEFINED BENEFIT PLANS.—

(1) IN GENERAL.—Section 251(e)(5) of the Tax Equity and Fiscal Responsibility Act of 1982 (Public Law 97-248), is amended—

(A) by striking “403(b)(2)” and inserting “403(b)”, and

(B) by inserting before the period at the end the following: “, and shall be subject to the applicable limitations of section 415(b) of such Code as if it were a defined benefit plan under section 401(a) of such Code and not the limitations of section 415(c) of such Code (relating to limitation for defined contribution plans).”

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply as if included in the enactment of the Tax Equity and Fiscal Responsibility Act of 1982.

(c) AUTOMATIC ENROLLMENT BY CHURCH PLANS.—

(1) IN GENERAL.—This subsection shall supersede any law of a State which would directly or indirectly prohibit or restrict the inclusion in any church plan (as defined in this subsection) of an automatic contribution arrangement.

(2) DEFINITION OF AUTOMATIC CONTRIBUTION ARRANGEMENT.—For purposes of this subsection, the term “automatic contribution arrangement” means an arrangement—

(A) under which a participant may elect to have the plan sponsor make payments as contributions under the plan on behalf of the participant, or to the participant directly in cash, and

(B) under which a participant is treated as having elected to have the plan sponsor make such contributions in an amount equal to a uniform percentage of compensation provided under the plan until the participant specifically elects not to have such contributions made (or specifically elects to have such contributions made at a different percentage).

(3) NOTICE REQUIREMENTS.—

(A) IN GENERAL.—The plan administrator of an automatic contribution arrangement shall, within a reasonable period before such plan year, provide to each participant to whom the arrangement applies for such plan year notice of the participant's rights and obligations under the arrangement which—

(i) is sufficiently accurate and comprehensive to apprise the participant of such rights and obligations, and

(ii) is written in a manner calculated to be understood by the average participant to whom the arrangement applies.

(B) ELECTION REQUIREMENTS.—A notice shall not be treated as meeting the requirements of subparagraph (A) with respect to a participant unless—

(i) the notice includes an explanation of the participant's right under the arrangement not to have elective contributions made on the participant's behalf (or to elect to have such contributions made at a different percentage),

(ii) the participant has a reasonable period of time, after receipt of the notice described in clause (i) and before the first elective contribution is made, to make such election, and

(iii) the notice explains how contributions made under the arrangement will be invested in the absence of any investment election by the participant.

(4) EFFECTIVE DATE.—This subsection shall take effect on the date of the enactment of this Act.

(d) ALLOW CERTAIN PLAN TRANSFERS AND MERGERS.—

(1) IN GENERAL.—Section 414 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(Z) CERTAIN PLAN TRANSFERS AND MERGERS.—

“(1) IN GENERAL.—Under rules prescribed by the Secretary, except as provided in paragraph (2), no amount shall be includible in gross income by reason of—

“(A) a transfer of all or a portion of the account balance of a participant or beneficiary, whether or not vested, from a plan described in section 401(a) or an annuity contract described in section 403(b), which is a church plan described in subsection (e) to an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches,

“(B) a transfer of all or a portion of the account balance of a participant or beneficiary, whether or not vested, from an annuity contract described in section 403(b) to a plan described in section 401(a) or an annuity contract described in section 403(b), which is a church plan described in subsection (e), if such plan and annuity contract are both maintained by the same church or convention or association of churches, or

“(C) a merger of a plan described in section 401(a), or an annuity contract described in section 403(b), which is a church plan described in subsection (e) with an annuity contract described in section 403(b), if such plan and annuity contract are both maintained by the same church or convention or association of churches.

“(2) LIMITATION.—Paragraph (1) shall not apply to a transfer or merger unless the participant's or beneficiary's benefit immediately after the transfer or merger is equal to or greater than the participant's or beneficiary's benefit immediately before the transfer or merger.

“(3) QUALIFICATION.—A plan or annuity contract shall not fail to be considered to be described in sections 401(a) or 403(b) merely because such plan or account engages in a transfer or merger described in this subsection.

“(4) DEFINITIONS.—For purposes of this subsection:

“(A) CHURCH.—The term ‘church’ includes an organization described in subparagraph (A) or (B)(ii) of subsection (e)(3).

“(B) ANNUITY CONTRACT.—The term ‘annuity contract’ includes a custodial account described in section 403(b)(7) and a retirement income account described in section 403(b)(9).”

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to transfers or mergers occurring after the date of the enactment of this Act.

(e) INVESTMENTS BY CHURCH PLANS IN COLLECTIVE TRUSTS.—

(1) IN GENERAL.—In the case of—

(A) a church plan (as defined in section 414(e) of the Internal Revenue Code of 1986), including a plan described in section 401(a) of such Code and a retirement income account described in section 403(b)(9) of such Code, and

(B) an organization described in section 414(e)(3)(A) of such Code the principal purpose or function of which is the administration of such a plan or account,

the assets of such plan, account, or organization (including any assets otherwise per-

mitted to be commingled for investment purposes with the assets of such a plan, account, or organization) may be invested in a group trust otherwise described in Internal Revenue Service Revenue Ruling 81-100 (as modified by Internal Revenue Service Revenue Rulings 2004-67 and 2011-1), or any subsequent revenue ruling that supersedes or modifies such revenue ruling, without adversely affecting the tax status of the group trust, such plan, account, or organization, or any other plan or trust that invests in the group trust.

(2) EFFECTIVE DATE.—This subsection shall apply to investments made after the date of the enactment of this Act.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 551—COMMENDING THE 4 AMERICAN PUBLIC SERVANTS WHO DIED IN BENGHAZI, LIBYA, INCLUDING AMBASSADOR J. CHRISTOPHER STEVENS, FOR THEIR TIRELESS EFFORTS ON BEHALF OF THE AMERICAN PEOPLE AND CONDEMNING THE VIOLENT ATTACK ON THE UNITED STATES CONSULATE IN BENGHAZI

Mr. LUGAR (for himself, Mr. KERRY, Mr. REID of Nevada, Mr. MCCONNELL, Mr. AKAKA, Mr. ALEXANDER, Ms. AYOTTE, Mr. BARRASSO, Mr. BAUCUS, Mr. BEGICH, Mr. BENNET, Mr. BINGAMAN, Mr. BLUMENTHAL, Mr. BLUNT, Mr. BOOZMAN, Mrs. BOXER, Mr. BROWN of Massachusetts, Mr. BROWN of Ohio, Mr. BURR, Ms. CANTWELL, Mr. CARDIN, Mr. CARPER, Mr. CASEY, Mr. CHAMBLISS, Mr. COATS, Mr. COBURN, Mr. COCHRAN, Ms. COLLINS, Mr. CONRAD, Mr. COONS, Mr. CORKER, Mr. CORNYN, Mr. CRAPO, Mr. DEMINT, Mr. DURBIN, Mr. ENZI, Mrs. FEINSTEIN, Mr. FRANKEN, Mrs. GILLIBRAND, Mr. GRAHAM, Mr. GRASSLEY, Mrs. HAGAN, Mr. HARKIN, Mr. HATCH, Mr. HELLER, Mr. HOEVEN, Mrs. HUTCHISON, Mr. INHOFE, Mr. INOUE, Mr. ISAKSON, Mr. JOHANNIS, Mr. JOHNSON of Wisconsin, Mr. JOHNSON of South Dakota, Mr. KIRK, Ms. KLOBUCHAR, Mr. KOHL, Mr. KYL, Ms. LANDRIEU, Mr. LAUTENBERG, Mr. LEAHY, Mr. LEE, Mr. LEVIN, Mr. LIEBERMAN, Mr. MANCHIN, Mr. MCCAIN, Mrs. MCCASKILL, Mr. MENENDEZ, Mr. MERKLEY, Ms. MIKULSKI, Mr. MORAN, Ms. MURKOWSKI, Mrs. MURRAY, Mr. NELSON of Nebraska, Mr. NELSON of Florida, Mr. PAUL, Mr. PORTMAN, Mr. PRYOR, Mr. REED of Rhode Island, Mr. RISCH, Mr. ROBERTS, Mr. ROCKEFELLER, Mr. RUBIO, Mr. SANDERS, Mr. SCHUMER, Mr. SESSIONS, Mrs. SHAHEEN, Mr. SHELBY, Ms. SNOWE, Ms. STABENOW, Mr. TESTER, Mr. THUNE, Mr. TOOMEY, Mr. UDALL of Colorado, Mr. UDALL of New Mexico, Mr. VITTER, Mr. WARNER, Mr. WEBB, Mr. WHITEHOUSE, Mr. WICKER, and Mr. WYDEN) submitting the following resolution; which was considered and agreed to:

S. RES. 551

Whereas on September 11, 2012, 4 American public servants, including United States Ambassador to Libya, John Christopher Stevens, and Sean Smith, were killed in a reprehensible and vicious attack on the United States consulate in Benghazi, Libya;

Whereas Ambassador Stevens—

(1) was a courageous and exemplary representative of the United States;

(2) had spent 21 years in the Foreign Service;

(3) was deeply passionate about representing the United States through his diplomatic service; and

(4) was an ardent friend of the Libyan people;

Whereas Ambassador Stevens served as Special Envoy to the Libyan Transitional National Council in Benghazi during the 2011 Libyan revolution;

Whereas Ambassador Stevens was a dear friend of the Senate, having served on the staff of the Committee on Foreign Relations of the Senate in 2006 and 2007 as a distinguished Pearson Fellow;

Whereas Foreign Service Information Management Officer Sean Smith—

(1) was a husband and a father of 2 children;

(2) joined the Department of State 10 years ago; and

(3) had served in the Foreign Service, before arriving in Benghazi, in Baghdad, Pretoria, Montreal, and The Hague;

Whereas the 2 other individuals from Ambassador Stevens' team who perished in the attack made great sacrifices and showed bravery in taking on a difficult post in Libya;

Whereas the violence in Benghazi coincided with an attack on the United States Embassy in Cairo, Egypt, which was also swarmed by an angry mob of protesters on September 11, 2012;

Whereas on a daily basis, United States diplomats, military personnel, and other public servants risk their lives to serve the American people; and

Whereas throughout this Nation's history, thousands of Americans have sacrificed their lives for the ideals of freedom, democracy, and partnership with nations and people around the globe.

Now, therefore, be it

Resolved, That the Senate—

(1) recognizes the dedicated service and deep commitment of the 4 American public servants, including Ambassador John Christopher Stevens and Sean Smith, in assisting the Libyan people as they navigate the complex currents of democratic transition marked in this case by profound instability;

(2) praises Ambassador Stevens, who represented the highest tradition of American public service, for his extraordinary record of dedication to the United States' interests in some of the most difficult and dangerous posts around the globe;

(3) sends its deepest condolences to the families of those American public servants killed in Benghazi;

(4) commends the bravery of Foreign Service Officers, United States Armed Forces, and public servants serving in harm's way around the globe and recognizes the deep sacrifices made by their families; and

(5) condemns, in the strongest possible terms, the despicable attacks on American diplomats and public servants in Benghazi and calls for the perpetrators of such attacks to be brought to justice.

SENATE RESOLUTION 552—RECOGNIZING THE MONTH OF OCTOBER 2012 AS “NATIONAL PRINCIPALS MONTH”

Mr. FRANKEN (for himself, Mr. LUGAR, Mrs. MURRAY, Mr. WARNER, Mr. AKAKA, Mr. SANDERS, Mr. CARDIN, Mr. BEGICH, Mr. WEBB, and Mr. LEVIN) submitted the following resolution; which was considered and agreed to:

S. RES. 552

Whereas the National Association of Secondary School Principals and the National Association of Elementary School Principals have declared the month of October 2012 to be “National Principals Month”;

Whereas principals are educational visionaries, instructional and assessment leaders, disciplinarians, community builders, budget analysts, facilities managers, and administrators of legal and contractual obligations;

Whereas principals work collaboratively with teachers and parents to develop and implement a clear mission, high curriculum standards, and performance goals;

Whereas principals create school environments that facilitate great teaching and learning and continuous school improvement;

Whereas the vision, actions, and dedication of principals provide the mobilizing force behind any school reform effort; and

Whereas the celebration of National Principals Month would honor elementary school, middle school, and high school principals, and recognize the importance of principals in ensuring that every child has access to a high-quality education: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes the month of October 2012 as “National Principals Month”; and

(2) honors the contribution of principals in the elementary schools, middle schools, and high schools of the United States by supporting the goals and ideals of National Principals Month.

SENATE RESOLUTION 553—DESIGNATING SEPTEMBER 22, 2012, AS “NATIONAL FALLS PREVENTION AWARENESS DAY” TO RAISE AWARENESS AND ENCOURAGE THE PREVENTION OF FALLS AMONG OLDER ADULTS

Mr. KOHL (for himself, Ms. MIKULSKI, Ms. COLLINS, Mr. ENZI, Mr. SANDERS, Mr. BLUMENTHAL, and Mr. CASEY) submitted the following resolution; which was considered and agreed to:

S. RES. 553

Whereas older adults, 65 years of age and older, are the fastest-growing segment of the population in the United States, and the number of older adults in the United States will increase from 35,000,000 in 2000 to 72,100,000 in 2030;

Whereas 1 out of 3 older adults in the United States falls each year;

Whereas falls are the leading cause of injury, death, and hospital admissions for traumatic injuries among older adults;

Whereas, in 2010, approximately 2,300,000 older adults were treated in hospital emergency departments for fall-related injuries, and more than 650,000 were subsequently hospitalized;

Whereas, according to the Centers for Disease Control and Prevention, in 2008, more than 20,000 older adults died from injuries related to unintentional falls;

Whereas, according to the Centers for Disease Control and Prevention, the total cost of fall-related injuries for older adults is \$80,900,000,000, including more than \$28,300,000,000 in direct medical costs;

Whereas the Centers for Disease Control and Prevention estimate that if the rate of increase in falls is not slowed, the annual cost under the Medicare program will reach \$59,600,000,000 by 2020; and

Whereas evidence-based programs show promise in reducing falls and facilitating cost-effective interventions, such as com-

prehensive clinical assessments, exercise programs to improve balance and health, management of medications, correction of vision, and reduction of home hazards: Now, therefore, be it

Resolved, That the Senate—

(1) designates September 22, 2012, as “National Falls Prevention Awareness Day”;

(2) commends the Falls Free Coalition and the falls prevention coalitions in 43 States and the District of Columbia for their efforts to work together to increase education and awareness about the prevention of falls among older adults;

(3) encourages businesses, individuals, Federal, State, and local governments, the public health community, and health care providers to work together to promote the awareness of falls in an effort to reduce the incidence of falls among older adults in the United States;

(4) urges the Centers for Disease Control and Prevention to continue developing and evaluating strategies to prevent falls among older adults that will translate into effective fall prevention interventions, including community-based programs;

(5) encourages State health departments, which provide significant leadership in reducing injuries and injury-related health care costs by collaborating with colleagues and a variety of organizations and individuals, to reduce falls among older adults; and

(6) recognizes proven, cost-effective falls prevention programs and policies and encourages experts in the field to share their best practices so that their success can be replicated by others.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2790. Mr. BLUMENTHAL (for himself, Ms. SNOWE, and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill S. 3457, to require the Secretary of Veterans Affairs to establish a veterans jobs corps, and for other purposes; which was ordered to lie on the table.

SA 2791. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2792. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2793. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2794. Mr. BLUMENTHAL submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2795. Mr. DEMINT submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2796. Mr. HATCH (for himself and Mr. BROWN of Massachusetts) submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2797. Mr. CARPER submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2798. Mr. CARDIN submitted an amendment intended to be proposed by him to the bill S. 3457, supra; which was ordered to lie on the table.

SA 2799. Ms. SNOWE (for herself, Ms. LANDRIEU, Mr. COBURN, and Mr. KERRY) submitted an amendment intended to be proposed by her to the bill S. 3457, supra; which was ordered to lie on the table.