

covers all strategic and non-strategic nuclear forces of the Russian Federation; to the Committee on Foreign Relations.

By Mr. PORTMAN (for himself and Ms. HIRONO):

S. 1434. A bill to prohibit the use of reverse auctions for design and construction services procurements, and for other purposes; to the Committee on Homeland Security and Governmental Affairs.

By Mr. YOUNG (for himself and Mr. BOOKER):

S. 1435. A bill to establish a commission for the purpose of studying the issue of retirement security; to the Committee on Health, Education, Labor, and Pensions.

By Mr. SCHUMER (for Mr. BROWN (for himself, Ms. KLOBUCHAR, and Mr. BLUNT)):

S. 1436. A bill to make technical corrections to the computation of average pay under Public Law 110-279; considered and passed.

By Mr. DURBIN (for himself, Mr. GRASSLEY, Mr. KING, and Mr. ALEXANDER):

S. 1437. A bill to amend title XI of the Social Security Act to require that direct-to-consumer advertisements for prescription drugs and biological products include truthful and non-misleading pricing information; to the Committee on Finance.

By Mr. PAUL:

S.J. Res. 20. A joint resolution relating to the disapproval of the proposed sale to the Government of Bahrain of certain defense articles and services; to the Committee on Foreign Relations.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. ROBERTS (for himself and Mr. MORAN):

S. Res. 201. A resolution honoring the 65th anniversary on May 17, 2019, of the landmark decision of the Supreme Court in *Brown v. Board of Education*, 347 U.S. 483 (1954); to the Committee on the Judiciary.

By Mr. ALEXANDER (for himself, Mr. BENNET, Mr. BOOKER, Mr. BOOZMAN, Mr. BRAUN, Mr. BURR, Mr. CARPER, Mr. CASSIDY, Mr. COONS, Mr. CORNYN, Mr. CRUZ, Mrs. FEINSTEIN, Mrs. HYDE-SMITH, Mr. ISAKSON, Mr. JOHNSON, Mr. PERDUE, Mr. RUBIO, Mr. SCOTT of South Carolina, Mr. TOOMEY, Mr. WICKER, Mr. YOUNG, Mr. LANKFORD, and Mr. MCCONNELL):

S. Res. 202. A resolution congratulating the students, parents, teachers, and leaders of charter schools across the United States for making ongoing contributions to education, and supporting the ideals and goals of the 20th annual National Charter Schools Week, to be held on May 12 through May 18, 2019; considered and agreed to.

By Mr. INHOFE (for himself, Ms. DUCKWORTH, Mr. CRAMER, Mr. MORAN, Mr. ROBERTS, Mr. WYDEN, Mr. DAINES, Mr. BOOZMAN, Mr. SULLIVAN, and Mr. VAN HOLLEN):

S. Res. 203. A resolution recognizing the 80th anniversary of the Aircraft Owners and Pilots Association; considered and agreed to.

By Mr. PAUL:

S. Res. 204. An executive resolution to return to the President of the United States the Arms Trade Treaty; to the Committee on Foreign Relations.

ADDITIONAL COSPONSORS

S. 91

At the request of Mr. GARDNER, the name of the Senator from Massachusetts (Mr. MARKEY) was added as a cosponsor of S. 91, a bill to amend title 38, United States Code, to authorize per diem payments under comprehensive service programs for homeless veterans to furnish care to dependents of homeless veterans, and for other purposes.

S. 133

At the request of Ms. MURKOWSKI, the name of the Senator from Nebraska (Mrs. FISCHER) was added as a cosponsor of S. 133, a bill to award a Congressional Gold Medal, collectively, to the United States merchant mariners of World War II, in recognition of their dedicated and vital service during World War II.

S. 151

At the request of Mr. THUNE, the names of the Senator from Michigan (Ms. STABENOW) and the Senator from New York (Mrs. GILLIBRAND) were added as cosponsors of S. 151, a bill to deter criminal robocall violations and improve enforcement of section 227(b) of the Communications Act of 1934, and for other purposes.

S. 227

At the request of Ms. MURKOWSKI, the names of the Senator from Washington (Mrs. MURRAY) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. 227, a bill to direct the Attorney General to review, revise, and develop law enforcement and justice protocols appropriate to address missing and murdered Indians, and for other purposes.

S. 286

At the request of Mr. BARRASSO, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 286, a bill to amend title XVIII of the Social Security Act to provide for the coverage of marriage and family therapist services and mental health counselor services under part B of the Medicare program, and for other purposes.

S. 326

At the request of Mr. UDALL, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 326, a bill to prohibit the use of amounts appropriated for military construction or the Army Corps of Engineers for the construction of barriers, land acquisition, or any other associated activities on the southern border without specific statutory authorization from Congress.

S. 362

At the request of Mr. WYDEN, the names of the Senator from Connecticut (Mr. BLUMENTHAL) and the Senator from Hawaii (Ms. HIRONO) were added as cosponsors of S. 362, a bill to amend the Internal Revenue Code of 1986 to reform taxation of alcoholic beverages.

S. 386

At the request of Mr. LEE, the name of the Senator from Texas (Mr. CORNYN) was added as a cosponsor of S. 386,

a bill to amend the Immigration and Nationality Act to eliminate the per-country numerical limitation for employment-based immigrants, to increase the per-country numerical limitation for family-sponsored immigrants, and for other purposes.

S. 466

At the request of Mr. WARNER, the name of the Senator from Connecticut (Mr. MURPHY) was added as a cosponsor of S. 466, a bill to provide that certain guidance related to waivers for State innovation under the Patient Protection and Affordable Care Act shall have no force or effect.

S. 497

At the request of Mr. CARDIN, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 497, a bill to improve diversity and inclusion in the workforce of national security agencies, and for other purposes.

S. 504

At the request of Ms. SINEMA, the name of the Senator from Nevada (Ms. ROSEN) was added as a cosponsor of S. 504, a bill to amend title 36, United States Code, to authorize The American Legion to determine the requirements for membership in The American Legion, and for other purposes.

S. 569

At the request of Mr. YOUNG, the names of the Senator from North Dakota (Mr. CRAMER) and the Senator from Kansas (Mr. ROBERTS) were added as cosponsors of S. 569, a bill to direct the Secretary of Transportation to issue regulations relating to commercial motor vehicle drivers under the age of 21, and for other purposes.

S. 622

At the request of Mr. JONES, the name of the Senator from Kansas (Mr. ROBERTS) was added as a cosponsor of S. 622, a bill to amend title 10, United States Code, to repeal the requirement for reduction of survivor annuities under the Survivor Benefit Plan by veterans' dependency and indemnity compensation, and for other purposes.

S. 668

At the request of Mr. CARPER, his name was added as a cosponsor of S. 668, a bill to amend title XVIII of the Social Security Act to waive coinsurance under Medicare for colorectal cancer screening tests, regardless of whether therapeutic intervention is required during the screening.

S. 679

At the request of Ms. BALDWIN, the names of the Senator from New Mexico (Mr. UDALL), the Senator from North Dakota (Mr. HOEVEN), the Senator from Massachusetts (Ms. WARREN) and the Senator from Mississippi (Mrs. HYDE-SMITH) were added as cosponsors of S. 679, a bill to exempt from the calculation of monthly income certain benefit paid by the Department of Veterans Affairs and the Department of Defense.

S. 726

At the request of Mrs. FEINSTEIN, the name of the Senator from California

(Ms. HARRIS) was added as a cosponsor of S. 726, a bill to amend the Federal Food, Drug, and Cosmetic Act to ensure the safety of cosmetics.

S. 737

At the request of Ms. ROSEN, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 737, a bill to direct the National Science Foundation to support STEM education research focused on early childhood.

S. 760

At the request of Mr. PETERS, the name of the Senator from North Carolina (Mr. TILLIS) was added as a cosponsor of S. 760, a bill to enable registered apprenticeship programs to better serve veterans, and for other purposes.

S. 820

At the request of Ms. CANTWELL, her name was added as a cosponsor of S. 820, a bill to strengthen programs authorized under the Debbie Smith Act of 2004.

S. 846

At the request of Mr. CORNYN, the names of the Senator from Alabama (Mr. JONES), the Senator from Utah (Mr. ROMNEY), the Senator from Michigan (Ms. STABENOW) and the Senator from North Carolina (Mr. TILLIS) were added as cosponsors of S. 846, a bill to amend title 49, United States Code, to limit certain rolling stock procurements, and for other purposes.

S. 851

At the request of Ms. BALDWIN, the name of the Senator from Connecticut (Mr. MURPHY) was added as a cosponsor of S. 851, a bill to direct the Secretary of Labor to issue an occupational safety and health standard that requires covered employers within the health care and social service industries to develop and implement a comprehensive workplace violence prevention plan, and for other purposes.

S. 858

At the request of Mrs. SHAHEEN, the names of the Senator from Maine (Ms. COLLINS) and the Senator from Vermont (Mr. SANDERS) were added as cosponsors of S. 858, a bill to require the Secretary of Defense to provide blood testing for firefighters of the Department of Defense to determine potential exposure to perfluoroalkyl and polyfluoroalkyl substances, and for other purposes.

S. 867

At the request of Ms. HASSAN, the names of the Senator from California (Mrs. FEINSTEIN) and the Senator from Massachusetts (Mr. MARKEY) were added as cosponsors of S. 867, a bill to protect students of institutions of higher education and the taxpayer investment in institutions of higher education by improving oversight and accountability of institutions of higher education, particularly for-profit colleges, improving protections for students and borrowers, and ensuring the integrity of postsecondary education programs, and for other purposes.

S. 890

At the request of Mr. WYDEN, the names of the Senator from South Dakota (Mr. ROUNDS) and the Senator from Maine (Mr. KING) were added as cosponsors of S. 890, a bill to authorize the Sergeant at Arms to protect the personal technology devices and accounts of Senators and covered employees from cyber attacks and hostile information collection activities, and for other purposes.

S. 897

At the request of Mr. GRASSLEY, the names of the Senator from Missouri (Mr. HAWLEY), the Senator from Nebraska (Mrs. FISCHER), the Senator from North Dakota (Mr. HOEVEN) and the Senator from South Dakota (Mr. THUNE) were added as cosponsors of S. 897, a bill to amend title 11, United States Code, with respect to the definition of "family farmer".

S. 921

At the request of Mr. UDALL, the name of the Senator from Hawaii (Ms. HIRONO) was added as a cosponsor of S. 921, a bill to prohibit the use of chlorpyrifos on food, to prohibit the registration of pesticides containing chlorpyrifos, and for other purposes.

S. 944

At the request of Mr. SCHATZ, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 944, a bill to enhance the security operations of the Transportation Security Administration and the stability of the transportation security workforce by applying a unified personnel system under title 5, United States Code, to employees of the Transportation Security Administration who are responsible for screening passengers and property, and for other purposes.

S. 1007

At the request of Mr. CRAPO, the names of the Senator from Wisconsin (Ms. BALDWIN) and the Senator from Delaware (Mr. CARPER) were added as cosponsors of S. 1007, a bill to amend the Horse Protection Act to designate additional unlawful acts under the Act, strengthen penalties for violations of the Act, improve Department of Agriculture enforcement of the Act, and for other purposes.

At the request of Mr. WARNER, the name of the Senator from Virginia (Mr. Kaine) was added as a cosponsor of S. 1007, *supra*.

S. 1025

At the request of Mr. MENENDEZ, the names of the Senator from Delaware (Mr. CARPER) and the Senator from Colorado (Mr. GARDNER) were added as cosponsors of S. 1025, a bill to provide humanitarian relief to the Venezuelan people and Venezuelan migrants, to advance a constitutional and democratic solution to Venezuela's political crisis, to address Venezuela's economic reconstruction, to combat public corruption, narcotics trafficking, and money laundering, and for other purposes.

S. 1032

At the request of Mr. PORTMAN, the names of the Senator from Missouri

(Mr. BLUNT), the Senator from North Dakota (Mr. CRAMER), the Senator from Montana (Mr. DAINES), the Senator from Minnesota (Ms. KLOBUCHAR) and the Senator from Florida (Mr. RUBIO) were added as cosponsors of S. 1032, a bill to amend the Internal Revenue Code of 1986 to modify the definition of income for purposes of determining the tax-exempt status of certain corporations.

S. 1039

At the request of Mr. UDALL, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 1039, a bill to limit the use of funds for kinetic military operations in or against Iran.

S. 1049

At the request of Mrs. SHAHEEN, the name of the Senator from Delaware (Mr. CARPER) was added as a cosponsor of S. 1049, a bill to amend title 10, United States Code, to ensure that members of the Armed Forces and their families have access to the contraception they need in order to promote the health and readiness of all members of the Armed Forces, and for other purposes.

S. 1091

At the request of Mr. GRASSLEY, the name of the Senator from Tennessee (Mrs. BLACKBURN) was added as a cosponsor of S. 1091, a bill to amend chapter 11 of title 11, United States Code, to address reorganization of small businesses, and for other purposes.

S. 1123

At the request of Mr. COONS, the name of the Senator from Oregon (Mr. WYDEN) was added as a cosponsor of S. 1123, a bill to transfer and limit Executive Branch authority to suspend or restrict the entry of a class of aliens.

S. 1126

At the request of Mrs. CAPITO, the names of the Senator from Maine (Ms. COLLINS) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. 1126, a bill to provide better care for Americans living with Alzheimer's disease and related dementias and their caregivers, while accelerating progress toward prevention strategies, disease modifying treatments, and, ultimately, a cure.

S. 1186

At the request of Mr. CARDIN, the name of the Senator from California (Mrs. FEINSTEIN) was added as a cosponsor of S. 1186, a bill to promote democracy and human rights in Burma, and for other purposes.

S. 1200

At the request of Mr. MERKLEY, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 1200, a bill to create protections for depository institutions that provide financial services to cannabis-related legitimate businesses and service providers for such businesses, and for other purposes.

S. 1201

At the request of Mr. MANCHIN, the name of the Senator from North Dakota (Mr. HOEVEN) was added as a cosponsor of S. 1201, a bill to amend the fossil energy research and development provisions of the Energy Policy Act of 2005 to enhance fossil fuel technology, and for other purposes.

S. 1208

At the request of Mr. GRASSLEY, the names of the Senator from Vermont (Mr. LEAHY), the Senator from Texas (Mr. CRUZ), the Senator from North Carolina (Mr. TILLIS), the Senator from Illinois (Mr. DURBIN), the Senator from Hawaii (Ms. HIRONO), the Senator from Rhode Island (Mr. WHITEHOUSE), the Senator from Delaware (Mr. COONS), the Senator from Tennessee (Mrs. BLACKBURN) and the Senator from Montana (Mr. DAINES) were added as cosponsors of S. 1208, a bill to amend the Omnibus Crime Control and Safe Streets Act of 1968 with respect to payments to certain public safety officers who have become permanently and totally disabled as a result of personal injuries sustained in the line of duty, and for other purposes.

S. 1218

At the request of Mr. VAN HOLLEN, the names of the Senator from Indiana (Mr. YOUNG), the Senator from Minnesota (Ms. KLOBUCHAR) and the Senator from Maryland (Mr. CARDIN) were added as cosponsors of S. 1218, a bill to require the review of the service of certain members of the Armed Forces during World War I to determine if such members should be awarded the Medal of Honor, to authorize the award of the Medal of Honor based on the results of the review, and for other purposes.

S. 1222

At the request of Mr. SCHATZ, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of S. 1222, a bill to require the Secretary of Veterans Affairs to carry out a pilot program to provide hospital care and medical services to veterans in the Freely Associated States of the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia, and to conduct a study on the feasibility and advisability of establishing regional offices, suboffices, contact units, or other subordinate offices of the Department of Veterans Affairs in the Freely Associated States to provide such care and services, and for other purposes.

S. 1223

At the request of Mr. CASEY, the name of the Senator from Ohio (Mr. BROWN) was added as a cosponsor of S. 1223, a bill to amend title XVIII of the Social Security Act to provide for the non-application of Medicare competitive acquisition rates to complex rehabilitative wheelchairs and accessories.

S. 1235

At the request of Mrs. BLACKBURN, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of S. 1235, a bill to require

the Secretary of the Treasury to mint coins in commemoration of ratification of the 19th Amendment to the Constitution of the United States, giving women in the United States the right to vote.

S. 1246

At the request of Mr. KAINE, the name of the Senator from Nevada (Ms. ROSEN) was added as a cosponsor of S. 1246, a bill to extend the protections of the Fair Housing Act to persons suffering discrimination on the basis of sexual orientation or gender identity, and for other purposes.

S. 1263

At the request of Ms. CORTEZ MASTO, the names of the Senator from Alaska (Ms. MURKOWSKI), the Senator from Connecticut (Mr. BLUMENTHAL) and the Senator from Indiana (Mr. BRAUN) were added as cosponsors of S. 1263, a bill to require the Secretary of Veterans Affairs to establish an interagency task force on the use of public lands to provide medical treatment and therapy to veterans through outdoor recreation.

S. 1300

At the request of Mr. BLUNT, the name of the Senator from Wyoming (Mr. ENZI) was added as a cosponsor of S. 1300, a bill to require the Secretary of the Treasury to mint a coin in commemoration of the opening of the National Law Enforcement Museum in the District of Columbia, and for other purposes.

S. 1338

At the request of Mr. SCHATZ, the name of the Senator from Colorado (Mr. BENNET) was added as a cosponsor of S. 1338, a bill to amend the Higher Education Act of 1965 to direct the Secretary of Education to issue guidance and recommendations for institutions of higher education on removing criminal and juvenile justice questions from their application for admissions processes.

S. 1370

At the request of Mr. CASSIDY, the names of the Senator from Indiana (Mr. YOUNG), the Senator from North Carolina (Mr. TILLIS) and the Senator from Maine (Ms. COLLINS) were added as cosponsors of S. 1370, a bill to amend the Internal Revenue Code of 1986 to treat certain military survivor benefits as earned income for purposes of the kiddie tax.

S. 1381

At the request of Mr. BOOZMAN, the names of the Senator from Michigan (Ms. STABENOW) and the Senator from Nevada (Ms. ROSEN) were added as cosponsors of S. 1381, a bill to modify the presumption of service connection for veterans who were exposed to herbicide agents while serving in the Armed Forces in Thailand during the Vietnam era, and for other purposes.

S. 1395

At the request of Mrs. FEINSTEIN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 1395, a bill to amend title

18, United States Code, to prohibit the purchase of certain firearms by individuals under 21 years of age, and for other purposes.

S. 1404

At the request of Ms. DUCKWORTH, the names of the Senator from Illinois (Mr. DURBIN) and the Senator from Vermont (Mr. SANDERS) were added as cosponsors of S. 1404, a bill to amend the Public Health Service Act to address the increased burden that maintaining the health and hygiene of infants and toddlers places on families in need, the resultant adverse health effects on children and families, and the limited child care options available for infants and toddlers who lack sufficient diapers, and for other purposes.

S. RES. 80

At the request of Mr. COONS, the name of the Senator from Alabama (Mr. JONES) was added as a cosponsor of S. Res. 80, a resolution establishing the John S. McCain III Human Rights Commission.

S. RES. 99

At the request of Mr. PETERS, the names of the Senator from Pennsylvania (Mr. CASEY), the Senator from Michigan (Ms. STABENOW), the Senator from Massachusetts (Ms. WARREN), the Senator from Connecticut (Mr. BLUMENTHAL), the Senator from West Virginia (Mr. MANCHIN) and the Senator from Minnesota (Ms. KLOBUCHAR) were added as cosponsors of S. Res. 99, a resolution expressing the sense of the Senate that Congress should take all appropriate measures to ensure that the United States Postal Service remains an independent establishment of the Federal Government and is not subject to privatization.

S. RES. 150

At the request of Mr. MENENDEZ, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. Res. 150, a resolution expressing the sense of the Senate that it is the policy of the United States to commemorate the Armenian Genocide through official recognition and remembrance.

S. RES. 188

At the request of Mr. CRUZ, the names of the Senator from Indiana (Mr. BRAUN) and the Senator from New York (Mrs. GILLIBRAND) were added as cosponsors of S. Res. 188, a resolution encouraging a swift transfer of power by the military to a civilian-led political authority in the Republic of the Sudan, and for other purposes.

S. RES. 198

At the request of Mr. DURBIN, the names of the Senator from California (Mrs. FEINSTEIN), the Senator from Vermont (Mr. LEAHY), the Senator from Maryland (Mr. CARDIN), the Senator from Vermont (Mr. SANDERS) and the Senator from New Jersey (Mr. BOOKER) were added as cosponsors of S. Res. 198, a resolution condemning Brunei's dramatic human rights backsliding.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. WYDEN (for himself, Ms. CANTWELL, Mr. CARDIN, Mr. WHITEHOUSE, Mr. BROWN, and Ms. HASSAN):

S. 1428. A bill to amend the Internal Revenue Code of 1986 to permit treatment of student loan payments as elective deferrals for purposes of employer matching contributions, and for other purposes; to the Committee on Finance.

Mr. WYDEN. Mr. President, today I have introduced the Retirement Parity for Student Loans Act. This legislation would permit employers to make matching contributions to workers under 401(k) and similar types of retirement plans as if worker student loan payments were salary reduction contributions to the retirement plan. This legislation will help workers who cannot afford to both save for retirement and pay off their student loan debt by providing them with employer contributions to build their retirement savings. This legislation is a common sense fix to our nation's laws that govern employer-sponsored retirement plans and I urge my colleagues to support this legislation.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1428

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Retirement Parity for Student Loans Act".

SEC. 2. TREATMENT OF STUDENT LOAN PAYMENTS AS ELECTIVE DEFERRALS FOR PURPOSES OF MATCHING CONTRIBUTIONS.

(a) IN GENERAL.—Subparagraph (A) of section 401(m)(4) of the Internal Revenue Code of 1986 is amended by striking "and" at the end of clause (i), by striking the period at the end of clause (ii) and inserting ", and", and by adding at the end the following new clause:

"(iii) subject to the requirements of paragraph (13), any employer contribution made to a defined contribution plan on behalf of an employee on account of a qualified student loan payment."

(b) QUALIFIED STUDENT LOAN PAYMENT.—Paragraph (4) of section 401(m) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(D) QUALIFIED STUDENT LOAN PAYMENT.—The term 'qualified student loan payment' means a payment made by an employee in repayment of a qualified education loan (as defined in section 221(d)(1)) incurred to pay qualified higher education expenses of the employee, but only—

"(i) to the extent such payments in the aggregate for the year do not exceed an amount equal to—

"(I) the limitation applicable under section 402(g) for the year (or, if lesser, the employee's compensation (as defined in section 415(c)(3)) for the year), reduced by

"(II) the elective deferrals made by the employee for such year, and

"(ii) if the employee certifies to the employer making the matching contribution under this paragraph that such payment has been made on such loan.

For purposes of this subparagraph, the term 'qualified higher education expenses' means the cost of attendance (as defined in section 472 of the Higher Education Act of 1965, as in effect on the day before the date of the enactment of the Taxpayer Relief Act of 1997) at an eligible educational institution (as defined in section 221(d)(2))."

(c) MATCHING CONTRIBUTIONS FOR QUALIFIED STUDENT LOAN PAYMENTS.—Subsection (m) of section 401 of the Internal Revenue Code of 1986 is amended by redesignating paragraph (13) as paragraph (14), and by inserting after paragraph (12) the following new paragraph:

"(13) MATCHING CONTRIBUTIONS FOR QUALIFIED STUDENT LOAN PAYMENTS.—

"(A) IN GENERAL.—For purposes of paragraph (4)(A)(iii), an employer contribution made to a defined contribution plan on account of a qualified student loan payment shall be treated as a matching contribution for purposes of this title if—

"(i) the plan provides matching contributions on account of elective deferrals at the same rate as contributions on account of qualified student loan payments,

"(ii) the plan provides matching contributions on account of qualified student loan payments only on behalf of employees otherwise eligible to make elective deferrals, and

"(iii) under the plan, all employees eligible to receive matching contributions on account of elective deferrals are eligible to receive matching contributions on account of qualified student loan payments.

"(B) TREATMENT FOR PURPOSES OF NONDISCRIMINATION RULES, ETC.—

"(i) NONDISCRIMINATION RULES.—For purposes of subparagraph (A)(iii), subsection (a)(4), and section 410(b), matching contributions described in paragraph (4)(A)(iii) shall not fail to be treated as available to an employee solely because such employee does not have debt incurred under a qualified education loan (as defined in section 221(d)(1)).

"(ii) STUDENT LOAN PAYMENTS NOT TREATED AS PLAN CONTRIBUTION.—Except as provided in clause (iii), a qualified student loan payment shall not be treated as a contribution to a plan under this title.

"(iii) MATCHING CONTRIBUTION RULES.—Solely for purposes of meeting the requirements of paragraph (11)(B) or (12) of this subsection, or paragraph (11)(B)(i)(II), (12)(B), or (13)(D) of subsection (k), a plan may treat a qualified student loan payment as an elective deferral or an elective contribution, whichever is applicable."

(d) SIMPLE RETIREMENT ACCOUNTS.—Paragraph (2) of section 408(p) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(F) MATCHING CONTRIBUTIONS FOR QUALIFIED STUDENT LOAN PAYMENTS.—

"(i) IN GENERAL.—Subject to the rules of clause (iii), an arrangement shall not fail to be treated as meeting the requirements of subparagraph (A)(iii) solely because under the arrangement, solely for purposes of such subparagraph, qualified student loan payments are treated as amounts elected by the employee under subparagraph (A)(i)(I) to the extent such payments do not exceed—

"(I) the applicable dollar amount under subparagraph (E) (after application of section 414(v)) for the year (or, if lesser, the employee's compensation (as defined in section 415(c)(3)) for the year), reduced by

"(II) any other amounts elected by the employee under subparagraph (A)(i)(I) for the year.

"(ii) QUALIFIED STUDENT LOAN PAYMENT.—For purposes of this subparagraph—

"(I) IN GENERAL.—The term 'qualified student loan payment' means a payment made by an employee in repayment of a qualified education loan (as defined in section 221(d)(1)) incurred to pay qualified higher education expenses of the employee, but only if the employee certifies to the employer making the matching contribution that such payment has been made on such a loan.

"(II) QUALIFIED HIGHER EDUCATION EXPENSES.—The term 'qualified higher education expenses' has the same meaning as when used in section 401(m)(4)(D).

"(iii) APPLICABLE RULES.—Clause (i) shall apply to an arrangement only if, under the arrangement—

"(I) matching contributions on account of qualified student loan payments are provided only on behalf of employees otherwise eligible to elect contributions under subparagraph (A)(i)(I), and

"(II) all employees otherwise eligible to participate in the arrangement are eligible to receive matching contributions on account of qualified student loan payments."

(e) 403(b) PLANS.—Subparagraph (A) of section 403(b)(12) of the Internal Revenue Code of 1986 is amended by adding at the end the following: "The fact that the employer offers matching contributions on account of qualified student loan payments as described in section 401(m)(13) shall not be taken into account in determining whether the arrangement satisfies the requirements of clause (ii) (and any regulation thereunder)."

(f) 457(B) PLANS.—Subsection (b) of section 457 of the Internal Revenue Code of 1986 is amended by adding at the end the following: "A plan which is established and maintained by an employer which is described in subsection (e)(1)(A) shall not be treated as failing to meet the requirements of this subsection solely because the plan, or another plan maintained by the employer which meets the requirements of section 401(a), provides for matching contributions on account of qualified student loan payments as described in section 401(m)(13)."

(g) REGULATORY AUTHORITY.—The Secretary shall prescribe regulations for purposes of implementing the amendments made by this section, including regulations—

(1) permitting a plan to make matching contributions for qualified student loan payments, as defined in sections 401(m)(4)(D) and 408(p)(2)(F) of the Internal Revenue Code of 1986, as added by this section, at a different frequency than matching contributions are otherwise made under the plan, provided that the frequency is not less than annually,

(2) permitting employers to establish reasonable procedures to claim matching contributions for such qualified student loan payments under the plan, including an annual deadline (not earlier than 3 months after the close of each plan year) by which a claim must be made, and

(3) promulgating model amendments which plans may adopt to implement matching contributions on such qualified student loan payments for purposes of sections 401(m), 408(p), 403(b), and 457(b) of the Internal Revenue Code of 1986.

(h) EFFECTIVE DATE.—The amendments made by this section shall apply to contributions made for years beginning after December 31, 2019.

By Mr. SCHUMER (for Mr. BROWN (for himself, Ms. KLOBUCHAR, and Mr. BLUNT):

S. 1436. A bill to make technical corrections to the computation of average pay under Public Law 110-279; considered and passed.