

116TH CONGRESS  
1ST SESSION

# H. R. 3213

To amend the Internal Revenue Code of 1986 to clarify the treatment of certain retirement plan contributions picked up by governmental employers.

---

## IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2019

Mr. DAVID P. ROE of Tennessee (for himself, Mr. BURCHETT, Mr. FLEISCHMANN, Mr. DESJARLAIS, Mr. GREEN of Tennessee, Mr. KUSTOFF of Tennessee, and Mr. JOHN W. ROSE of Tennessee) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to clarify the treatment of certain retirement plan contributions picked up by governmental employers.

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. CLARIFICATION OF TREATMENT OF CERTAIN**  
4 **RETIREMENT PLAN CONTRIBUTIONS PICKED**  
5 **UP BY GOVERNMENTAL EMPLOYERS.**

6 (a) IN GENERAL.—Section 414(h)(2) of the Internal  
7 Revenue Code of 1986 is amended—

1           (1) by striking “For purposes of paragraph  
2 (1)” and inserting the following:

3                   “(A) IN GENERAL.—For purposes of para-  
4 graph (1)”, and

5           (2) by adding at the end the following new sub-  
6 paragraph:

7                   “(B) TREATMENT OF ELECTIONS BE-  
8 TWEEN ALTERNATIVE BENEFIT FORMULAS.—

9                           “(i) IN GENERAL.—For purposes of  
10 subparagraph (A), a contribution shall not  
11 fail to be treated as picked up by an em-  
12 ploying unit merely because the employee  
13 may make an irrevocable election between  
14 the application of two alternative benefit  
15 formulas involving the same or different  
16 levels of employee contributions.

17                           “(ii) APPLICATION TO EXISTING EM-  
18 PLOYEES.—Clause (i) shall be applied  
19 without regard to whether the employee is  
20 already covered by one of the benefit for-  
21 mulas referred to therein.”.

22           (b) EFFECTIVE DATE.—The amendment made by  
23 this section shall apply to years ending after the date of  
24 the enactment of this Act.

○