



Crs Report for Congress: Pensions and Retirement Saving Plans: Comparison of H.R. 1776 with Current Law: October 3, 2003 - Rl31939

By Patrick Purcell

Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English. Brand New Book ****** Print on Demand ******. H.R. 1776, (Portman/Cardin) the Pension Preservation and Savings Expansion Act was ordered to be reported (as amended) by the Committee on Ways and Means on July 18, 2003. Among the major provisions of the bill, it would: ! accelerate the scheduled increases in contribution limits to individual retirement accounts and employer-sponsored plans, as included in the EGTRRA of 2001; ! expand and extend a non-refundable income tax credit for low- and moderate-income individuals who contribute to a qualified retirement plan; ! replace for three years the interest rate on 30-year Treasury bonds as the rate used by defined benefit plans to calculate funding ratios with a rate based on an index of high-quality, long-term corporate bonds; ! allow up to \$2,000 of certain retirement annuity income to be free of income taxes during each of the first 5 years such income is received; ! raise the age at which participants must begin to take distributions from pension plans and individual retirement accounts from 701/2 to 75, and reduce the excise tax for not taking distributions from 50 to...



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