

103^D CONGRESS
2^D SESSION

H. R. 5004

To amend the Internal Revenue Code of 1986 to provide that a consent to waive a survivor annuity form of retirement benefit shall also be effective if made before marriage.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 19, 1994

Mrs. JOHNSON of Connecticut introduced the following bill; which was referred jointly to the Committees on Ways and Means and Education and Labor

A BILL

To amend the Internal Revenue Code of 1986 to provide that a consent to waive a survivor annuity form of retirement benefit shall also be effective if made before marriage.

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. WAIVER OF SURVIVOR ANNUITY FORM OF RE-**

4 **TIREMENT BENEFIT MAY BE MADE BEFORE**

5 **MARRIAGE.**

6 (a) AMENDMENT OF INTERNAL REVENUE CODE.—

7 Paragraph (2) of section 417(a) of the Internal Revenue

8 Code of 1986 (relating to definitions and special rules for

1 purposes of minimum survivor annuity requirements) is
2 amended by adding at the end the following new sentence:
3 “A consent by an individual who becomes the spouse of
4 the participant shall be effective with respect to such indi-
5 vidual if such consent meets the requirements of subpara-
6 graph (A) (determined by treating such individual as the
7 spouse of the participant) and such consent is made within
8 1 year before the date such individual becomes the spouse
9 of the participant.”

10 (b) AMENDMENT OF ERISA.—Paragraph (2) of sec-
11 tion 205(c) of the Employee Retirement Income Security
12 Act of 1974 (relating to requirement of joint and survivor
13 annuity and preretirement survivor annuity) is amended
14 by adding at the end the following new sentence: “A con-
15 sent by an individual who becomes the spouse of the par-
16 ticipant shall be effective with respect to such individual
17 if such consent meets the requirements of subparagraph
18 (A) (determined by treating such individual as the spouse
19 of the participant) and such consent is made within 1 year
20 before the date such individual becomes the spouse of the
21 participant.”

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to consents made after the date
24 of the enactment of this Act.

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