

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 580

To amend the Internal Revenue Code of 1986 to provide that income of certain spouses will not be aggregated for purposes of the limitations of sections 401(a)(17) and 404(l) of such Code.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 1993

Mr. COBLE introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that income of certain spouses will not be aggregated for purposes of the limitations of sections 401(a)(17) and 404(l) of such Code.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That (a) paragraph (17) of section 401(a) of the Internal  
4       Revenue Code of 1986 is amended by striking the last sen-  
5       tence and inserting the following: “In determining the  
6       compensation of an employee, the rules of section  
7       414(q)(9) shall apply; except that—

1           “(A) in applying such rules, the term ‘fam-  
2           ily’ shall only include the spouse of the em-  
3           ployee and any lineal descendants of the em-  
4           ployee who have not attained age 19 before the  
5           close of the year, and

6           “(B) such rules shall not attribute com-  
7           pensation between spouses if both of such  
8           spouses are licensed to perform services in the  
9           same professional field and perform services in  
10          such field on a full-time basis for the em-  
11          ployer.”

12          (b) Subsection (l) of section 404 is amended by strik-  
13          ing the last sentence and inserting the following: “In de-  
14          termining the compensation of an employee, the rules of  
15          section 414(q)(6) shall apply; except that—

16                 “(1) in applying such rules, the term ‘family’  
17                 shall only include the spouse of the employee and  
18                 any lineal descendants of the employee who have not  
19                 attained age 19 before the close of the year, and

20                 “(2) such rules shall not attribute compensation  
21                 between spouses if both of such spouses are licensed  
22                 to perform services in the same professional field  
23                 and perform services in such field on a full-time  
24                 basis for the employer.”

1       (c) The amendments made by this section shall apply  
2 to years beginning after the date of the enactment of this  
3 Act.

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