

116TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To apply cooperative and small employer charity pension plan rules to certain charitable employers whose primary exempt purpose is providing services with respect to mothers and children.

---

IN THE SENATE OF THE UNITED STATES

---

Mr. KAINE (for himself and Mr. PERDUE) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

---

**A BILL**

To apply cooperative and small employer charity pension plan rules to certain charitable employers whose primary exempt purpose is providing services with respect to mothers and children.

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. SHORT TITLE.**

4 This Act may be cited as the “Protecting Critical  
5 Services for Mothers and Babies Act”.

1 **SEC. 2. APPLICATION OF COOPERATIVE AND SMALL EM-**  
2 **PLOYER CHARITY PENSION PLAN RULES TO**  
3 **CERTAIN CHARITABLE EMPLOYERS WHOSE**  
4 **PRIMARY EXEMPT PURPOSE IS PROVIDING**  
5 **SERVICES WITH RESPECT TO MOTHERS AND**  
6 **CHILDREN.**

7 (a) EMPLOYEE RETIREMENT INCOME AND SECURITY  
8 ACT OF 1974.—

9 (1) IN GENERAL.—Section 210(f)(1) of the  
10 Employee Retirement Income Security Act of 1974  
11 (29 U.S.C. 1060(f)(1)) is amended—

12 (A) by striking “or” at the end of subpara-  
13 graph (B);

14 (B) by striking the period at the end of  
15 subparagraph (C) and inserting “; or”; and

16 (C) by inserting after subparagraph (C)  
17 the following new subparagraph:

18 “(D) that, as of January 1, 2000, was  
19 maintained by an employer—

20 “(i) described in section 501(c)(3) of  
21 the Internal Revenue Code of 1986,

22 “(ii) who has been in existence for at  
23 least 80 years,

24 “(iii) who conducts medical research  
25 directly or indirectly through grant mak-  
26 ing, and

1                   “(iv) whose primary exempt purpose  
2                   is to provide services with respect to moth-  
3                   ers and children.”.

4           (b) INTERNAL REVENUE CODE OF 1986.—

5                   (1) IRC IN GENERAL.—Section 414(y)(1) of the  
6           Internal Revenue Code of 1986 is amended—

7                   (A) by striking “or” at the end of subpara-  
8                   graph (B);

9                   (B) by striking the period at the end of  
10                  subparagraph (C) and inserting “; or”; and

11                  (C) by inserting after subparagraph (C)  
12                  the following new subparagraph:

13                         “(D) that, as of January 1, 2000, was  
14                         maintained by an employer—

15                                 “(i) described in section 501(c)(3),

16                                 “(ii) who has been in existence for at  
17                                 least 80 years,

18                                 “(iii) who conducts medical research  
19                                 directly or indirectly through grant mak-  
20                                 ing, and

21                                 “(iv) whose primary exempt purpose  
22                                 is to provide services with respect to moth-  
23                                 ers and children.”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 subsections (a) and (b) shall take effect with respect to  
3 plan years beginning after December 31, 2018.