



JOINT COMMITTEE ON TAXATION
September 8, 2021
JCX-36-21

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO THE
COMMITTEE PRINT RELATING TO RETIREMENT**

The Chairman’s amendment in the nature of a substitute modifies the Committee print of the budget reconciliation recommendations relating to retirement, to:

- Delete “or automatic IRA arrangements” on page 34, lines 4-5;
- Replace “subsection” with “section” on page 52, line 10;
- Replace “sec. 131011” with “sec. 131201” on page 37, line 5;
- Replace “sec. 131011(c)(2)” with “sec. 131201(c)(2)” on page 47, line 12; and
- Replace “sec. 131012” with “sec. 131202” on page 51, line 15.