



Joint Committee on Taxation  
October 7, 2002  
JCX-100-02

**DESCRIPTION OF CHAIRMAN'S AMENDMENT IN THE NATURE OF A  
SUBSTITUTE TO H.R. 5558,  
THE "RETIREMENT SAVINGS AND SECURITY ACT OF 2002"<sup>1</sup>**

The Chairman's amendment in the nature of a substitute would adopt the provisions of the Retirement Savings and Security Act of 2002, with the following change. The substitute would conform the age at which required distributions must begin to a surviving spouse to the age at which required distributions must begin to the employee under the bill.

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<sup>1</sup> This document, prepared by the staff of the Joint Committee on Taxation, provides a description of the Chairman's amendment in the nature of a substitute to the "Retirement Savings and Security Act of 2002." The bill is scheduled for markup before the House Committee on Ways and Means on October 7, 2002. This document may be cited as follows: Joint Committee on Taxation, *Description of Chairman's Amendment in the Nature of a Substitute to H.R. 5558, the Retirement Savings and Security Act of 2002* (JCX-100-02), October 7, 2002.