

Amendment to the Chairman’s Mark

Offered by Representatives Yarmuth, Lee, DelBene, Wasserman Schultz, Khanna, Jayapal, Jackson Lee, and Schakowsky

**Repeal the Survivor Benefit Plan/Dependency and Indemnity Compensation Offset**

1. Increase budget authority and outlays for Function 600 (Income Security) by the following amounts in billions of dollars to ensure all surviving military spouses receive full survivor annuities under the Survivor Benefit Plan (SBP) without any reduction to offset the receipt of veterans Dependency and Indemnity Compensation (DIC).

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
BA	0.400	0.500	0.500	0.500	0.500	0.500	0.600	0.600	0.600	0.600
Outlays	0.400	0.500	0.500	0.500	0.500	0.500	0.600	0.600	0.600	0.600

2. Adjust the aggregate levels of revenue by amounts equal to the foregoing outlay changes in paragraph 1 by partially reversing the Republican tax giveaways for the wealthy and corporations enacted in P.L. 115-97, which may include raising the corporate tax rate, restoring the top individual income tax rate up to the pre-P.L. 115-97 level, or restoring the estate and gift tax exemption levels to 2017 law, which would still exempt estates and gifts below \$5.5 million for single individuals and twice that amount for couples.
3. Make all necessary and conforming changes to the Chairman’s mark.
4. Amend the committee report to reflect the following policy assumptions:

The resolution assumes all surviving military spouses receive full survivor annuities under the Survivor Benefit Plan (SBP), managed within the Military Retirement Fund, without any reduction to offset the receipt of veterans Dependency and Indemnity Compensation (DIC). The survivors of military servicemembers who gave their lives for the nation deserve fair treatment and full receipt of their SBP benefits. When military service causes a servicemember’s death, DIC should be paid in addition to the SBP benefits.

The resolution accommodates this necessary level of funding to repeal the SBP/DIC offset by partially reversing the Republican tax giveaways for the wealthy and corporations enacted in P.L. 115-97, which may include raising the corporate tax rate,

restoring the top individual income tax rate up to the pre-P.L. 115-97 level, or restoring the estate and gift tax exemption levels to 2017 law, which would still exempt estates and gifts below \$5.5 million for single individuals and twice that amount for couples.