

119TH CONGRESS
1ST SESSION

H. R. 2382

To amend the Internal Revenue Code of 1986 to provide that governmental pension plans may include certain firefighters, emergency medical technicians, and paramedics, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2025

Mr. MURPHY (for himself, Ms. FOXX, Mr. HUDSON, Mr. ROUZER, Mr. EDWARDS, Mr. HARRIGAN, Mr. McDOWELL, and Mr. MOORE of North Carolina) introduced the following bill; which was referred to the Committee on Education and Workforce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to provide that governmental pension plans may include certain firefighters, emergency medical technicians, and paramedics, and for other purposes.

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 “First Responders Re-

5 tirement Parity Act”.

1 **SEC. 2. GOVERNMENTAL PENSION PLANS MAY INCLUDE**
2 **CERTAIN FIREFIGHTERS, EMERGENCY MED-**
3 **ICAL TECHNICIANS, AND PARAMEDICS.**

4 (a) INTERNAL REVENUE CODE OF 1986.—Section
5 414(d) of the Internal Revenue Code of 1986 is amended
6 by inserting after the first sentence the following new sen-
7 tence: “A plan shall not fail to be a ‘governmental plan’
8 under the preceding sentence solely because such plan al-
9 lows participation by a public safety agency (described in
10 section 501(c) and exempt from taxation under section
11 501(a)) solely with respect to the employees of such agen-
12 cy who are emergency response providers (defined in sec-
13 tion 2 of the Homeland Security Act of 2022 (6 U.S.C.
14 101)), substantially all of whose services as emergency re-
15 sponse providers are in the performance of firefighting
16 services or out-of-hospital emergency medical services for
17 a political subdivision of a State under a contract between
18 such public safety agency and the political subdivision of
19 a State.”.

20 (b) EMPLOYEE RETIREMENT INCOME SECURITY ACT
21 OF 1974.—Section 3(32) of the Employee Retirement In-
22 come Security Act of 1974 (29 U.S.C. 1002(32)) is
23 amended by inserting after the first sentence the following
24 new sentence: “A plan shall not fail to be a ‘governmental
25 plan’ under the preceding sentence solely because such
26 plan allows participation by a public safety agency (de-

1 scribed in section 501(c) of the Internal Revenue Code of
 2 1986 and exempt from taxation under section 501(a) of
 3 such Code) solely with respect to the employees of such
 4 agency who are emergency response providers (defined in
 5 section 2 of the Homeland Security Act of 2022 (6 U.S.C.
 6 101)), substantially all of whose services as emergency re-
 7 sponse providers are in the performance of firefighting
 8 services or out-of-hospital emergency medical services for
 9 a political subdivision of a State under a contract between
 10 such public safety agency and the political subdivision of
 11 a State.”.

12 (c) CONFORMING AMENDMENTS.—

13 (1) Section 4021(b)(2) of the Employee Retirement
 14 Income Security Act of 1974 (29 U.S.C.
 15 1321(b)(2)) is amended by inserting “(or public
 16 safety agency employees described in the second sen-
 17 tence of section 3(32))” after “established and
 18 maintained for its employees”.

19 (2) Section 415(b)(2)(H)(ii)(I) of the Internal
 20 Revenue Code of 1986 is amended by inserting “de-
 21 scribed in the second sentence of section 414(d) or”
 22 after “As a full-time employee”.

23 (3) Section 415(b)(10)(A) of such Code is
 24 amended by inserting “(or public safety agency em-

1 ployees described in the second sentence of section
2 414(d))” after “maintained for its employees”.

3 (d) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to plan years beginning after the
5 date of the enactment of this Act.

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