

**Congress of the United States**  
**U.S. House of Representatives**  
**Committee on Small Business**  
2361 Rayburn House Office Building  
Washington, DC 20515-0315

**NOTICE OF HEARING**

**March 16, 2017**

**10:00 A.M. 2360 Rayburn House Office Building**

**TO: Members, Subcommittee on Economic Growth, Tax, and Capital Access**

**FROM: Dave Brat, Chairman**

**DATE: Thursday, March 9, 2017**

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The Subcommittee on Economic Growth, Tax, and Capital Access will meet for a hearing titled, “Cafeteria Plans: A Menu of Non-Options for Small Business Owners.” The hearing is scheduled to begin at **10:00 A.M. on Thursday, March 16, 2017 in Room 2360 of the Rayburn House Office Building.**

Cafeteria plans allow participants to pay for certain types of benefits on a pre-tax basis. Common benefits include health care and dependent care flexible spending accounts, vision and dental coverage, and group life insurance. Cafeteria plans are available across the board to large and mid-size companies, non-profits, schools, universities, and the federal government. However, one major category of people who are not allowed to participate in a cafeteria plan is small business owners. They can sponsor these plans for their employees, but they cannot participate themselves. As a result, small business employees often do not have access to this valuable benefit.

The Subcommittee will meet to examine why small business owners are not treated on par with larger employers. The Subcommittee will also consider the effects of this policy on small business employees and whether the policy should be changed.

A staff briefing will be held at 2:00 P.M. on Monday, March 13, 2017 in Room 2360 of the Rayburn House Office Building.

If you or your staff have any questions, please contact Kimberly Pinter, Tax Counsel for the Committee, at 202-225-5821.