In the Senate of the United States,
April 7, 2014.

Resolved, That the bill from the House of Representatives (H.R. 3979) entitled “An Act to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.”, do pass with the following

AMENDMENT:

1 SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

2 (a) SHORT TITLE.—This Act may be cited as the
3 “Emergency Unemployment Compensation Extension Act
4 of 2014”.

5 (b) TABLE OF CONTENTS.—The table of contents of this

6 Act is as follows:

Sec. 1. Short title; table of contents.
Sec. 2. Extension of emergency unemployment compensation program.
Sec. 3. Temporary extension of extended benefit provisions.
Sec. 4. Extension of funding for reemployment services and reemployment and eligibility assessment activities.
Sec. 5. Additional extended unemployment benefits under the Railroad Unemployment Insurance Act.
Sec. 6. Flexibility for unemployment program agreements.
2

Sec. 7. Ending unemployment payments to jobless millionaires and billionaires.
Sec. 8. GAO study on the use of work suitability requirements in unemployment insurance programs.
Sec. 9. Funding stabilization.
Sec. 10. Prepayment of certain PBGC premiums.
Sec. 11. Extension of customs user fees.
Sec. 12. Emergency services, government, and certain nonprofit volunteers.

1 SEC. 2. EXTENSION OF EMERGENCY UNEMPLOYMENT COMPENSATION PROGRAM.

   (a) EXTENSION.—Section 4007(a)(2) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by striking “January 1, 2014” and inserting “June 1, 2014”.

   (b) FUNDING.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended—

      (1) in subparagraph (I), by striking “and” at the end;

      (2) in subparagraph (J), by inserting “and” at the end; and

      (3) by inserting after subparagraph (J) the following:

      “(K) the amendment made by section 2(a) of the Emergency Unemployment Compensation Extension Act of 2014,”.

   (c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).

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SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT PROVISIONS.

(a) IN GENERAL.—Section 2005 of the Assistance for Unemployed Workers and Struggling Families Act, as contained in Public Law 111–5 (26 U.S.C. 3304 note), is amended—

(1) by striking “December 31, 2013” each place it appears and inserting “May 31, 2014”; and

(2) in subsection (c), by striking “June 30, 2014” and inserting “November 30, 2014”.

(b) EXTENSION OF MATCHING FOR STATES WITH NO WAITING WEEK.—Section 5 of the Unemployment Compensation Extension Act of 2008 (Public Law 110–449; 26 U.S.C. 3304 note) is amended by striking “June 30, 2014” and inserting “November 30, 2014”.

(c) EXTENSION OF MODIFICATION OF INDICATORS UNDER THE EXTENDED BENEFIT PROGRAM.—Section 203 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—

(1) in subsection (d), by striking “December 31, 2013” and inserting “May 31, 2014”; and

(2) in subsection (f)(2), by striking “December 31, 2013” and inserting “May 31, 2014”.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of
the American Taxpayer Relief Act of 2012 (Public Law 112–240).

SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT SERVICES AND REEMPLOYMENT AND ELIGIBILITY ASSESSMENT ACTIVITIES.

(a) Extension.—

(1) In general.—Section 4004(c)(2)(A) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by striking “through fiscal year 2014” and inserting “through the first five months of fiscal year 2015”.

(2) Effective date.—The amendment made by this subsection shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112–240).

(b) Timing for Services and Activities.—

(1) In general.—Section 4001(i)(1)(A) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) is amended by adding at the end the following new sentence:

“At a minimum, such reemployment services and reemployment and eligibility assessment activities shall be provided to an individual within a time period (determined appropriate by the Secretary) after the date the individual begins to
receive amounts under section 4002(b) (first tier benefits) and, if applicable, again within a time period (determined appropriate by the Secretary) after the date the individual begins to receive amounts under section 4002(d) (third tier benefits).”.

(2) **Effective Date.**—The amendment made by this subsection shall apply on and after the date of the enactment of this Act.

(c) **purposes of Services and Activities.**—The purposes of the reemployment services and reemployment and eligibility assessment activities under section 4001(i) of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) are—

(1) to better link the unemployed with the overall workforce system by bringing individuals receiving unemployment insurance benefits in for personalized assessments and referrals to reemployment services; and

(2) to provide individuals receiving unemployment insurance benefits with early access to specific strategies that can help get them back into the workforce faster, including through—

(A) the development of a reemployment plan;
(B) the provision of access to relevant labor
market information;

(C) the provision of access to information
about industry-recognized credentials that are re-
gionally relevant or nationally portable;

(D) the provision of referrals to reemploy-
ment services and training; and

(E) an assessment of the individual’s on-
going eligibility for unemployment insurance
benefits.

SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS
UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

(a) EXTENSION.—Section 2(c)(2)(D)(iii) of the Rail-
road Unemployment Insurance Act (45 U.S.C.
352(c)(2)(D)(iii)) is amended—

(1) by striking “June 30, 2013” and inserting
“November 30, 2013”; and

(2) by striking “December 31, 2013” and insert-
ing “May 31, 2014”.

(b) CLARIFICATION ON AUTHORITY TO USE FUNDS.—
Funds appropriated under either the first or second sen-
tence of clause (iv) of section 2(c)(2)(D) of the Railroad Un-
employment Insurance Act shall be available to cover the
cost of additional extended unemployment benefits provided
under such section 2(c)(2)(D) by reason of the amendments made by subsection (a) as well as to cover the cost of such benefits provided under such section 2(c)(2)(D), as in effect on the day before the date of enactment of this Act.

(c) **FUNDING FOR ADMINISTRATION.**—Out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Railroad Retirement Board $105,000 for administrative expenses associated with the payment of additional extended unemployment benefits provided under section 2(c)(2)(D) of the Railroad Unemployment Insurance Act by reason of the amendments made by subsection (a), to remain available until expended.

**SEC. 6. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM AGREEMENTS.**

(a) **FLEXIBILITY.**—

(1) **IN GENERAL.**—Subsection (g) of section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall not apply with respect to a State that has enacted a law before December 1, 2013, that, upon taking effect, would violate such subsection.

(2) **EFFECTIVE DATE.**—Paragraph (1) is effective with respect to weeks of unemployment beginning on or after December 29, 2013.
(b) Permitting a Subsequent Agreement.—Nothing in title IV of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall preclude a State whose agreement under such title was terminated from entering into a subsequent agreement under such title on or after the date of the enactment of this Act if the State, taking into account the application of subsection (a), would otherwise meet the requirements for an agreement under such title.

SEC. 7. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS MILLIONAIRES AND BILLIONAIRES.

(a) Prohibition.—Notwithstanding any other provision of law, no Federal funds may be used for payments of unemployment compensation under the emergency unemployment compensation program under title IV of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) to an individual whose adjusted gross income in the preceding year was equal to or greater than $1,000,000.

(b) Compliance.—Unemployment Insurance applications shall include a form or procedure for an individual applicant to certify the individual’s adjusted gross income was not equal to or greater than $1,000,000 in the preceding year.
(c) **AUDITS.**—The certifications required by subsection (b) shall be auditable by the U.S. Department of Labor or the U.S. Government Accountability Office.

(d) **STATUS OF APPLICANTS.**—It is the duty of the States to verify the residency, employment, legal, and income status of applicants for Unemployment Insurance and no Federal funds may be expended for purposes of determining whether or not the prohibition under subsection (a) applies with respect to an individual.

(e) **EFFECTIVE DATE.**—The prohibition under subsection (a) shall apply to weeks of unemployment beginning on or after the date of the enactment of this Act.

SEC. 8. **GAO STUDY ON THE USE OF WORK SUITABILITY REQUIREMENTS IN UNEMPLOYMENT INSURANCE PROGRAMS.**

(a) **STUDY.**—The Comptroller General of the United States shall conduct a study on the use of work suitability requirements to strengthen requirements to ensure that unemployment insurance benefits are being provided to individuals who are actively looking for work and who truly want to return to the labor force. Such study shall include an analysis of—

(1) how work suitability requirements work under both State and Federal unemployment insurance programs; and
(2) how to incorporate and improve such requirements under Federal unemployment insurance programs; and

(3) other items determined appropriate by the Comptroller General.

(b) BRIEFING.—Not later than 90 days after the date of the enactment of this Act, the Comptroller General of the United States shall brief Congress on the ongoing study required under subsection (a). Such briefing shall include preliminary recommendations for such legislation and administrative action as the Comptroller General determines appropriate.

SEC. 9. FUNDING STABILIZATION.

(a) FUNDING STABILIZATION UNDER THE INTERNAL REVENUE CODE.—The table in subclause (II) of section 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is amended to read as follows:

<table>
<thead>
<tr>
<th>“If the calendar year is:”</th>
<th>The applicable minimum percentage is:</th>
<th>The applicable maximum percentage is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012, 2013, 2014, 2015, 2016, or 2017.</td>
<td>90% -------------------------------</td>
<td>110%</td>
</tr>
<tr>
<td>2018 ..................................</td>
<td>85% -------------------------------</td>
<td>115%</td>
</tr>
<tr>
<td>2019 ..................................</td>
<td>80% -------------------------------</td>
<td>120%</td>
</tr>
<tr>
<td>2020 ..................................</td>
<td>75% -------------------------------</td>
<td>125%</td>
</tr>
<tr>
<td>After 2020 ......................</td>
<td>70% -------------------------------</td>
<td>130%”</td>
</tr>
</tbody>
</table>

(b) FUNDING STABILIZATION UNDER ERISA.—

(1) IN GENERAL.—The table in subclause (II) of section 303(h)(2)(C)(iv) of the Employee Retirement
Income Security Act of 1974 is amended to read as follows:

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>Minimum Percentage</th>
<th>Maximum Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012, 2013, 2014, 2015, 2016, or 2017</td>
<td>90%</td>
<td>110%</td>
</tr>
<tr>
<td>2018</td>
<td>85%</td>
<td>115%</td>
</tr>
<tr>
<td>2019</td>
<td>80%</td>
<td>120%</td>
</tr>
<tr>
<td>2020</td>
<td>75%</td>
<td>125%</td>
</tr>
<tr>
<td>After 2020</td>
<td>70%</td>
<td>130%</td>
</tr>
</tbody>
</table>

(2) Conforming Amendment.—

(A) In General.—Clause (ii) of section 101(f)(2)(D) of such Act is amended by striking “2015” and inserting “2020”.

(B) Statements.—The Secretary of Labor shall modify the statements required under subclauses (I) and (II) of section 101(f)(2)(D)(i) of such Act to conform to the amendments made by this section.

(c) Stabilization Not To Apply for Purposes of Certain Accelerated Benefit Distribution Rules.—

(1) Internal Revenue Code of 1986.—The second sentence of paragraph (2) of section 436(d) of the Internal Revenue Code of 1986 is amended by striking “of such plan” and inserting “of such plan (determined by not taking into account any adjustment of segment rates under section 430(h)(2)(C)(iv))”.

(2) Employee Retirement Income Security Act of 1974.—The second sentence of subparagraph
(B) of section 206(g)(3) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1056(g)(3)(B)) is amended by striking “of such plan” and inserting “of such plan (determined by not taking into account any adjustment of segment rates under section 303(h)(2)(C)(iv))”.

(3) **EFFECTIVE DATE.**—

(A) **IN GENERAL.**—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to plan years beginning after December 31, 2014.

(B) **COLLECTIVELY BARGAINED PLANS.**—In the case of a plan maintained pursuant to 1 or more collective bargaining agreements, the amendments made by this subsection shall apply to plan years beginning after December 31, 2015.

(4) **PROVISIONS RELATING TO PLAN AMENDMENTS.**—

(A) **IN GENERAL.**—If this paragraph applies to any amendment to any plan or annuity contract, such plan or contract shall be treated as being operated in accordance with the terms of the plan during the period described in subparagraph (B)(ii).
(B) Amendments to which paragraph applies.—

(i) In general.—This paragraph shall apply to any amendment to any plan or annuity contract which is made—

(I) pursuant to the amendments made by this subsection, or pursuant to any regulation issued by the Secretary of the Treasury or the Secretary of Labor under any provision as so amended, and

(II) on or before the last day of the first plan year beginning on or after January 1, 2016, or such later date as the Secretary of the Treasury may prescribe.

(ii) Conditions.—This subsection shall not apply to any amendment unless, during the period—

(I) beginning on the date that the amendments made by this subsection or the regulation described in clause (i)(I) takes effect (or in the case of a plan or contract amendment not required by such amendments or such
regulation, the effective date specified by the plan), and

(II) ending on the date described in clause (i)(II) (or, if earlier, the date the plan or contract amendment is adopted),

the plan or contract is operated as if such plan or contract amendment were in effect, and such plan or contract amendment applies retroactively for such period.

(C) Anti-Cutback Relief.—A plan shall not be treated as failing to meet the requirements of section 204(g) of the Employee Retirement Income Security Act of 1974 and section 411(d)(6) of the Internal Revenue Code of 1986 solely by reason of a plan amendment to which this paragraph applies.

(d) Modification of Funding Target Determination Periods.—

(1) Internal Revenue Code of 1986.—Clause (i) of section 430(h)(2)(B) of the Internal Revenue Code of 1986 is amended by striking “the first day of the plan year” and inserting “the valuation date for the plan year”.

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(2) EMPLOYEE RETIREMENT INCOME SECURITY
ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of the
Employee Retirement Income Security Act of 1974
(29 U.S.C. 1083(h)(2)(B)(i)) is amended by striking
“the first day of the plan year” and inserting “the
valuation date for the plan year”.

(e) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendments made by
subsections (a), (b), and (d) shall apply with respect
to plan years beginning after December 31, 2012.

(2) ELECTIONS.—A plan sponsor may elect not
to have the amendments made by subsections (a), (b),
and (d) apply to any plan year beginning before Jan-
uary 1, 2014, either (as specified in the election)—

(A) for all purposes for which such amend-
ments apply, or

(B) solely for purposes of determining the
adjusted funding target attainment percentage
under sections 436 of the Internal Revenue Code
of 1986 and 206(g) of the Employee Retirement
Income Security Act of 1974 for such plan year.

A plan shall not be treated as failing to meet the re-
quirements of section 204(g) of such Act and section
411(d)(6) of such Code solely by reason of an election
under this paragraph.
SEC. 10. PREPAYMENT OF CERTAIN PBGC PREMIUMS.

(a) IN GENERAL.—Section 4007 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1307) is amended by adding at the end the following new subsection:

“(f) ELECTION TO PREPAY FLAT DOLLAR PREMIUMS.—

“(1) IN GENERAL.—The designated payor may elect to prepay during any plan year the premiums due under clause (i) or (v), whichever is applicable, of section 4006(a)(3)(A) for the number of consecutive subsequent plan years (not greater than 5) specified in the election.

“(2) AMOUNT OF PREPAYMENT.—

“(A) IN GENERAL.—The amount of the prepayment for any subsequent plan year under paragraph (1) shall be equal to the amount of the premium determined under clause (i) or (v), whichever is applicable, of section 4006(a)(3)(A) for the plan year in which the prepayment is made.

“(B) ADDITIONAL PARTICIPANTS.—If there is an increase in the number of participants in the plan during any plan year with respect to which a prepayment has been made, the designated payor shall pay a premium for such additional participants at the premium rate in ef-
fect under clause (i) or (v), whichever is applicable, of section 4006(a)(3)(A) for such plan year. No credit or other refund shall be granted in the case of a plan that has a decrease in number of participants during a plan year with respect to which a prepayment has been made.

“(C) Coordination with premium for unfunded vested benefits.—The amount of the premium determined under section 4006(a)(3)(A)(i) for the purpose of determining the prepayment amount for any plan year shall be determined without regard to the increase in such premium under section 4006(a)(3)(E). Such increase shall be paid in the same amount and at the same time as it would otherwise be paid without regard to this subsection.

“(3) Election.—The election under this subsection shall be made at such time and in such manner as the corporation may prescribe.”.

(b) Conforming Amendment.—The second sentence of subsection (a) of section 4007 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1307) is amended by striking “Premiums” and inserting “Except as provided in subsection (f), premiums”.

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(c) **Effective Date.**—The amendments made by this section shall apply to plan years beginning after the date of the enactment of this Act.

**SEC. 11. Extension of Customs User Fees.**

Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

1. In subparagraph (A), by striking “September 30, 2023” and inserting “September 30, 2024”; and
2. In subparagraph (B)(i), by striking “September 30, 2023” and inserting “September 30, 2024”.

**SEC. 12. Emergency Services, Government, and Certain Nonprofit Volunteers.**

(a) **In General.**—Section 4980H(c) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (5), (6), and (7) as paragraphs (6), (7), and (8), respectively, and by inserting after paragraph (4) the following new paragraph:

“(5) **Special Rules for Certain Emergency Services, Government, and Nonprofit Volunteers.**—

“(A) **Emergency Services Volunteers.**—Qualified services rendered as a bona fide volunteer to an eligible employer shall not be
taken into account under this section as service provided by an employee. For purposes of the preceding sentence, the terms ‘qualified services’, ‘bona fide volunteer’, and ‘eligible employer’ shall have the respective meanings given such terms under section 457(e).

“(B) Certain other government and nonprofit volunteers.—

“(i) In general.—Services rendered as a bona fide volunteer to a specified employer shall not be taken into account under this section as service provided by an employee.

“(ii) Bona fide volunteer.—For purposes of this subparagraph, the term ‘bona fide volunteer’ means an employee of a specified employer whose only compensation from such employer is in the form of—

“(I) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of services by volunteers, or

“(II) reasonable benefits (including length of service awards), and nominal fees, customarily paid by
similar entities in connection with the performance of services by volunteers.

“(iii) SPECIFIED EMPLOYER.—For purposes of this subparagraph, the term ‘specified employer’ means—

“(I) any government entity, and

“(II) any organization described in section 501(c) and exempt from tax under section 501(a).

“(iv) COORDINATION WITH SUBPARAGRAPH (A).—This subparagraph shall not fail to apply with respect to services merely because such services are qualified services (as defined in section 457(e)(11)(C)).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.

Attest:

Secretary.