

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: To provide for a perfecting amendment.

**IN THE SENATE OF THE UNITED STATES—113th Cong., 2d Sess.**

**S. 1845**

To provide for the extension of certain unemployment benefits, and for other purposes.

Referred to the Committee on \_\_\_\_\_ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by \_\_\_\_\_

Viz:

1 Strike all after the first word and insert the following:

2 **1. SHORT TITLE; TABLE OF CONTENTS.**

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

6 (b) **TABLE OF CONTENTS.**—The table of contents of  
7 this 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.

Sec. 7. Ending unemployment payments to jobless millionaires and billionaires.

Sec. 8. Funding stabilization.

1 **SEC. 2. EXTENSION OF EMERGENCY UNEMPLOYMENT COM-**  
2 **PENSATION PROGRAM.**

3 (a) EXTENSION.—Section 4007(a)(2) of the Supple-  
4 mental Appropriations Act, 2008 (Public Law 110–252;  
5 26 U.S.C. 3304 note) is amended by striking “January  
6 1, 2014” and inserting “April 1, 2014”.

7 (b) FUNDING.—Section 4004(e)(1) of the Supple-  
8 mental Appropriations Act, 2008 (Public Law 110–252;  
9 26 U.S.C. 3304 note) is amended—

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

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

14 (3) by inserting after subparagraph (J) the fol-  
15 lowing:

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

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

23 **SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT**  
24 **PROVISIONS.**

25 (a) IN GENERAL.—Section 2005 of the Assistance for  
26 Unemployed Workers and Struggling Families Act, as

1 contained in Public Law 111–5 (26 U.S.C. 3304 note),  
2 is amended—

3 (1) by striking “December 31, 2013” each  
4 place it appears and inserting “March 31, 2014”;  
5 and

6 (2) in subsection (c), by striking “June 30,  
7 2014” and inserting “September 30, 2014”.

8 (b) EXTENSION OF MATCHING FOR STATES WITH  
9 NO WAITING WEEK.—Section 5 of the Unemployment  
10 Compensation Extension Act of 2008 (Public Law 110–  
11 449; 26 U.S.C. 3304 note) is amended by striking “June  
12 30, 2014” and inserting “September 30, 2014”.

13 (c) EXTENSION OF MODIFICATION OF INDICATORS  
14 UNDER THE EXTENDED BENEFIT PROGRAM.—Section  
15 203 of the Federal-State Extended Unemployment Com-  
16 pensation Act of 1970 (26 U.S.C. 3304 note) is amend-  
17 ed—

18 (1) in subsection (d), by striking “December  
19 31, 2013” and inserting “March 31, 2014”; and

20 (2) in subsection (f)(2), by striking “December  
21 31, 2013” and inserting “March 31, 2014”.

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

1 **SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT**  
2 **SERVICES AND REEMPLOYMENT AND ELIGI-**  
3 **BILITY ASSESSMENT ACTIVITIES.**

4 (a) **IN GENERAL.**—Section 4004(c)(2)(A) of the Sup-  
5 plemental Appropriations Act, 2008 (Public Law 110–  
6 252; 26 U.S.C. 3304 note) is amended by striking  
7 “through fiscal year 2014” and inserting “through the  
8 first quarter of fiscal year 2015”.

9 (b) **EFFECTIVE DATE.**—The amendments made by  
10 this section shall take effect as if included in the enact-  
11 ment of the American Taxpayer Relief Act of 2012 (Public  
12 Law 112–240).

13 **SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENE-**  
14 **FITS UNDER THE RAILROAD UNEMPLOY-**  
15 **MENT INSURANCE ACT.**

16 (a) **EXTENSION.**—Section 2(c)(2)(D)(iii) of the Rail-  
17 road Unemployment Insurance Act (45 U.S.C.  
18 352(c)(2)(D)(iii)) is amended—

19 (1) by striking “June 30, 2013” and inserting  
20 “September 30, 2013”; and

21 (2) by striking “December 31, 2013” and in-  
22 sserting “March 31, 2014”.

23 (b) **CLARIFICATION ON AUTHORITY TO USE**  
24 **FUNDS.**—Funds appropriated under either the first or  
25 second sentence of clause (iv) of section 2(c)(2)(D) of the  
26 Railroad Unemployment Insurance Act shall be available

1 to cover the cost of additional extended unemployment  
2 benefits provided under such section 2(c)(2)(D) by reason  
3 of the amendments made by subsection (a) as well as to  
4 cover the cost of such benefits provided under such section  
5 2(c)(2)(D), as in effect on the day before the date of en-  
6 actment of this Act.

7 (c) FUNDING FOR ADMINISTRATION.—Out of any  
8 funds in the Treasury not otherwise appropriated, there  
9 are appropriated to the Railroad Retirement Board  
10 \$62,500 for administrative expenses associated with the  
11 payment of additional extended unemployment benefits  
12 provided under section 2(c)(2)(D) of the Railroad Unem-  
13 ployment Insurance Act by reason of the amendments  
14 made by subsection (a), to remain available until ex-  
15 pended.

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

18 (a) FLEXIBILITY.—

19 (1) IN GENERAL.—Subsection (g) of section  
20 4001 of the Supplemental Appropriations Act, 2008  
21 (Public Law 110–252; 26 U.S.C. 3304 note) shall  
22 not apply with respect to a State that has enacted  
23 a law before December 1, 2013, that, upon taking  
24 effect, would violate such subsection.

1           (2) EFFECTIVE DATE.—Paragraph (1) is effective  
2           with respect to weeks of unemployment beginning  
3           on or after December 29, 2013.

4           (b) PERMITTING A SUBSEQUENT AGREEMENT.—  
5           Nothing in title IV of the Supplemental Appropriations  
6           Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note)  
7           shall preclude a State whose agreement under such title  
8           was terminated from entering into a subsequent agree-  
9           ment under such title on or after the date of the enact-  
10          ment of this Act if the State, taking into account the ap-  
11          plication of subsection (a), would otherwise meet the re-  
12          quirements for an agreement under such title.

13   **SEC. 7. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS**  
14                           **MILLIONAIRES AND BILLIONAIRES.**

15          (a) PROHIBITION.—Notwithstanding any other provi-  
16          sion of law, no Federal funds may be used to make pay-  
17          ments of unemployment compensation (including such  
18          compensation under the Federal-State Extended Com-  
19          pensation Act of 1970 and the emergency unemployment  
20          compensation program under title IV of the Supplemental  
21          Appropriations Act, 2008) to an individual whose adjusted  
22          gross income in the preceding year was equal to or greater  
23          than \$1,000,000.

24          (b) COMPLIANCE.—Unemployment Insurance appli-  
25          cations shall include a form or procedure for an individual

1 applicant to certify the individual’s adjusted gross income  
2 was not equal to or greater than \$1,000,000 in the pre-  
3 ceding year.

4 (c) AUDITS.—The certifications required by sub-  
5 section (b) shall be auditable by the U.S. Department of  
6 Labor or the U.S. Government Accountability Office.

7 (d) STATUS OF APPLICANTS.—It is the duty of the  
8 states to verify the residency, employment, legal, and in-  
9 come status of applicants for Unemployment Insurance  
10 and no Federal funds may be expended for purposes of  
11 determining an individual’s eligibility under this Act.

12 (e) EFFECTIVE DATE.—The prohibition under sub-  
13 section (a) shall apply to weeks of unemployment begin-  
14 ning on or after the date of the enactment of this Act.

15 **SEC. 8. FUNDING STABILIZATION.**

16 (a) FUNDING STABILIZATION UNDER THE INTERNAL  
17 REVENUE CODE.—The table in subclause (II) of section  
18 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is  
19 amended to read as follows:

“If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, or 2016.	90% .....	110%
2017 .....	85% .....	115%
2018 .....	80% .....	120%
2019 .....	75% .....	125%
After 2019 .....	70% .....	130%”.

20 (b) FUNDING STABILIZATION UNDER ERISA.—

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

“If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, or 2016.	90% .....	110%
2017 .....	85% .....	115%
2018 .....	80% .....	120%
2019 .....	75% .....	125%
After 2019 .....	70% .....	130%”.

5           (2) CONFORMING AMENDMENT.—

6           (A) IN GENERAL.—Clause (ii) of section  
 7           101(f)(2)(D) of such Act is amended by strik-  
 8           ing “2015” and inserting “2019”.

9           (B) STATEMENTS.—The Secretary of  
 10          Labor shall modify the statements required  
 11          under subclauses (I) and (II) of section  
 12          101(f)(2)(D)(i) of such Act to conform to the  
 13          amendments made by this section.

14          (c) STABILIZATION NOT TO APPLY FOR PURPOSES  
 15          OF CERTAIN ACCELERATED BENEFIT DISTRIBUTION  
 16          RULES.—

17          (1) INTERNAL REVENUE CODE OF 1986.—The  
 18          second sentence of paragraph (2) of section 436(d)  
 19          of the Internal Revenue Code of 1986 is amended by  
 20          striking “of such plan” and inserting “of such plan  
 21          (determined by not taking into account any adjust-



1       ment of segment rates under section  
2       430(h)(2)(C)(iv))”.

3           (2) EMPLOYEE RETIREMENT INCOME SECURITY  
4       ACT OF 1974.—The second sentence of subparagraph  
5       (B) of section 206(g)(3) of the Employee Retirement  
6       Income Security Act of 1974 (29 U.S.C.  
7       1056(g)(3)(B)) is amended by striking “of such  
8       plan” and inserting “of such plan (determined by  
9       not taking into account any adjustment of segment  
10      rates under section 303(h)(2)(C)(iv))”.

11          (3) EFFECTIVE DATE.—

12           (A) IN GENERAL.—Except as provided in  
13       subparagraph (B), the amendments made by  
14       this subsection shall apply to plan years begin-  
15       ning after December 31, 2014.

16           (B) COLLECTIVELY BARGAINED PLANS.—  
17       In the case of a plan maintained pursuant to 1  
18       or more collective bargaining agreements, the  
19       amendments made by this subsection shall  
20       apply to plan years beginning after December  
21       31, 2015.

22          (4) PROVISIONS RELATING TO PLAN AMEND-  
23      MENTS.—

24           (A) IN GENERAL.—If this paragraph ap-  
25       plies to any amendment to any plan or annuity

1 contract, such plan or contract shall be treated  
2 as being operated in accordance with the terms  
3 of the plan during the period described in sub-  
4 paragraph (B)(ii).

5 (B) AMENDMENTS TO WHICH PARAGRAPH  
6 APPLIES.—

7 (i) IN GENERAL.—This paragraph  
8 shall apply to any amendment to any plan  
9 or annuity contract which is made—

10 (I) pursuant to the amendments  
11 made by this subsection, or pursuant  
12 to any regulation issued by the Sec-  
13 retary of the Treasury or the Sec-  
14 retary of Labor under any provision  
15 as so amended, and

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

21 (ii) CONDITIONS.—This subsection  
22 shall not apply to any amendment unless,  
23 during the period—

24 (I) beginning on the date that  
25 the amendments made by this sub-

1 section or the regulation described in  
2 clause (i)(I) takes effect (or in the  
3 case of a plan or contract amendment  
4 not required by such amendments or  
5 such regulation, the effective date  
6 specified by the plan), and

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

11 the plan or contract is operated as if such  
12 plan or contract amendment were in effect,  
13 and such plan or contract amendment ap-  
14 plies retroactively for such period.

15 (C) ANTI-CUTBACK RELIEF.—A plan shall  
16 not be treated as failing to meet the require-  
17 ments of section 204(g) of the Employee Re-  
18 tirement Income Security Act of 1974 and sec-  
19 tion 411(d)(6) of the Internal Revenue Code of  
20 1986 solely by reason of a plan amendment to  
21 which this paragraph applies.

22 (d) MODIFICATION OF FUNDING TARGET DETER-  
23 MINATION PERIODS.—

24 (1) INTERNAL REVENUE CODE OF 1986.—  
25 Clause (i) of section 430(h)(2)(B) of the Internal

1 Revenue Code of 1986 is amended by striking “the  
2 first day of the plan year” and inserting “the valu-  
3 ation date for the plan year”.

4 (2) EMPLOYEE RETIREMENT INCOME SECURITY  
5 ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of  
6 the Employee Retirement Income Security Act of  
7 1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by  
8 striking “the first day of the plan year” and insert-  
9 ing “the valuation date for the plan year”.

10 (e) EFFECTIVE DATE.—

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

14 (2) ELECTIONS.—A plan sponsor may elect not  
15 to have the amendments made by subsections (a),  
16 (b), and (d) apply to any plan year beginning before  
17 January 1, 2014, either (as specified in the elec-  
18 tion)—

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

21 (B) solely for purposes of determining the  
22 adjusted funding target attainment percentage  
23 under sections 436 of the Internal Revenue  
24 Code of 1986 and 206(g) of the Employee Re-

1            retirement Income Security Act of 1974 for such  
2            plan year.

3            A plan shall not be treated as failing to meet the re-  
4            quirements of section 204(g) of such Act and section  
5            411(d)(6) of such Code solely by reason of an elec-  
6            tion under this paragraph.