

113TH CONGRESS
2D SESSION

S. _____

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

IN THE SENATE OF THE UNITED STATES

Mr. REED (for himself, Mr. HELLER, Mr. MERKLEY, Ms. COLLINS, Mr. BOOKER, Mr. PORTMAN, Mr. BROWN, Ms. MURKOWSKI, Mr. DURBIN, and Mr. KIRK) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To provide for the extension of certain unemployment benefits, 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; TABLE OF CONTENTS.**

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

7 (b) TABLE OF CONTENTS.—The table of contents of
8 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. 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.

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 “June 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-

1 ment of the American Taxpayer Relief Act of 2012 (Public
2 Law 112–240).

3 **SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT**
4 **PROVISIONS.**

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

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

11 (2) in subsection (c), by striking “June 30,
12 2014” and inserting “November 30, 2014”.

13 (b) **EXTENSION OF MATCHING FOR STATES WITH**
14 **NO WAITING WEEK.**—Section 5 of the Unemployment
15 Compensation Extension Act of 2008 (Public Law 110–
16 449; 26 U.S.C. 3304 note) is amended by striking “June
17 30, 2014” and inserting “November 30, 2014”.

18 (c) **EXTENSION OF MODIFICATION OF INDICATORS**
19 **UNDER THE EXTENDED BENEFIT PROGRAM.**—Section
20 203 of the Federal-State Extended Unemployment Com-
21 pensation Act of 1970 (26 U.S.C. 3304 note) is amend-
22 ed—

23 (1) in subsection (d), by striking “December
24 31, 2013” and inserting “May 31, 2014”; and

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

3 (d) **EFFECTIVE DATE.**—The amendments made by
4 this section shall take effect as if included in the enact-
5 ment of the American Taxpayer Relief Act of 2012 (Public
6 Law 112–240).

7 **SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT**
8 **SERVICES AND REEMPLOYMENT AND ELIGI-**
9 **BILITY ASSESSMENT ACTIVITIES.**

10 (a) **EXTENSION.**—

11 (1) **IN GENERAL.**—Section 4004(c)(2)(A) of the
12 Supplemental Appropriations Act, 2008 (Public Law
13 110–252; 26 U.S.C. 3304 note) is amended by strik-
14 ing “through fiscal year 2014” and inserting
15 “through the first five months of fiscal year 2015”.

16 (2) **EFFECTIVE DATE.**—The amendment made
17 by this subsection shall take effect as if included in
18 the enactment of the American Taxpayer Relief Act
19 of 2012 (Public Law 112–240).

20 (b) **TIMING FOR SERVICES AND ACTIVITIES.**—

21 (1) **IN GENERAL.**—Section 4001(i)(1)(A) of the
22 Supplemental Appropriations Act, 2008 (Public Law
23 110–252; 26 U.S.C. 3304 note) is amended by add-
24 ing at the end the following new sentence:

1 “At a minimum, such reemployment services
2 and reemployment and eligibility assessment ac-
3 tivities shall be provided to an individual within
4 a time period (determined appropriate by the
5 Secretary) after the date the individual begins
6 to receive amounts under section 4002(b) (first
7 tier benefits) and, if applicable, again within a
8 time period (determined appropriate by the Sec-
9 retary) after the date the individual begins to
10 receive amounts under section 4002(d) (third
11 tier benefits).”.

12 (2) EFFECTIVE DATE.—The amendment made
13 by this subsection shall apply on and after the date
14 of the enactment of this Act.

15 (c) PURPOSES OF SERVICES AND ACTIVITIES.—The
16 purposes of the reemployment services and reemployment
17 and eligibility assessment activities under section 4001(i)
18 of the Supplemental Appropriations Act, 2008 (Public
19 Law 110–252; 26 U.S.C. 3304 note) are—

20 (1) to better link the unemployed with the over-
21 all workforce system by bringing individuals receiv-
22 ing unemployment insurance benefits in for person-
23 alized assessments and referrals to reemployment
24 services; and

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

5 (A) the development of a reemployment
6 plan;

7 (B) the provision of access to relevant
8 labor market information;

9 (C) the provision of access to information
10 about industry-recognized credentials that are
11 regionally relevant or nationally portable;

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

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

17 **SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENE-**
18 **FITS UNDER THE RAILROAD UNEMPLOY-**
19 **MENT INSURANCE ACT.**

20 (a) EXTENSION.—Section 2(c)(2)(D)(iii) of the Rail-
21 road Unemployment Insurance Act (45 U.S.C.
22 352(c)(2)(D)(iii)) is amended—

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

1 (2) by striking “December 31, 2013” and in-
2 serting “May 31, 2014”.

3 (b) **CLARIFICATION ON AUTHORITY TO USE**
4 **FUNDS.**—Funds appropriated under either the first or
5 second sentence of clause (iv) of section 2(c)(2)(D) of the
6 Railroad Unemployment Insurance Act shall be available
7 to cover the cost of additional extended unemployment
8 benefits provided under such section 2(c)(2)(D) by reason
9 of the amendments made by subsection (a) as well as to
10 cover the cost of such benefits provided under such section
11 2(c)(2)(D), as in effect on the day before the date of en-
12 actment of this Act.

13 (c) **FUNDING FOR ADMINISTRATION.**—Out of any
14 funds in the Treasury not otherwise appropriated, there
15 are appropriated to the Railroad Retirement Board
16 \$105,000 for administrative expenses associated with the
17 payment of additional extended unemployment benefits
18 provided under section 2(c)(2)(D) of the Railroad Unem-
19 ployment Insurance Act by reason of the amendments
20 made by subsection (a), to remain available until ex-
21 pended.

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

24 (a) **FLEXIBILITY.**—

1 252; 26 U.S.C. 3304 note) to an individual whose adjusted
2 gross income in the preceding year was equal to or greater
3 than \$1,000,000.

4 (b) COMPLIANCE.—Unemployment Insurance appli-
5 cations shall include a form or procedure for an individual
6 applicant to certify the individual's adjusted gross income
7 was not equal to or greater than \$1,000,000 in the pre-
8 ceding year.

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

12 (d) STATUS OF APPLICANTS.—It is the duty of the
13 States to verify the residency, employment, legal, and in-
14 come status of applicants for Unemployment Insurance
15 and no Federal funds may be expended for purposes of
16 determining an individual's eligibility under this Act.

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

20 **SEC. 8. GAO STUDY ON THE USE OF WORK SUITABILITY RE-**
21 **QUIREMENTS IN UNEMPLOYMENT INSUR-**
22 **ANCE PROGRAMS.**

23 (a) STUDY.—The Comptroller General of the United
24 States shall conduct a study on the use of work suitability
25 requirements to strengthen requirements to ensure that

1 unemployment insurance benefits are being provided to in-
2 dividuals who are actively looking for work and who truly
3 want to return to the labor force. Such study shall include
4 an analysis of—

5 (1) how work suitability requirements work
6 under both State and Federal unemployment insur-
7 ance programs; and

8 (2) how to incorporate and improve such re-
9 quirements under Federal unemployment insurance
10 programs; and

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

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

20 **SEC. 9. FUNDING STABILIZATION.**

21 (a) FUNDING STABILIZATION UNDER THE INTERNAL
22 REVENUE CODE.—The table in subclause (II) of section
23 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is
24 amended to read as follows:

“If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, 2016, or 2017.	90%	110%
2018	85%	115%
2019	80%	120%
2020	75%	125%
After 2020	70%	130%”.

1 (b) FUNDING STABILIZATION UNDER ERISA.—

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

“If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, 2016, or 2017.	90%	110%
2018	85%	115%
2019	80%	120%
2020	75%	125%
After 2020	70%	130%”.

6 (2) CONFORMING AMENDMENT.—

7 (A) IN GENERAL.—Clause (ii) of section
 8 101(f)(2)(D) of such Act is amended by strik-
 9 ing “2015” and inserting “2020”.

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

1 (c) STABILIZATION NOT TO APPLY FOR PURPOSES
2 OF CERTAIN ACCELERATED BENEFIT DISTRIBUTION
3 RULES.—

4 (1) INTERNAL REVENUE CODE OF 1986.—The
5 second sentence of paragraph (2) of section 436(d)
6 of the Internal Revenue Code of 1986 is amended by
7 striking “of such plan” and inserting “of such plan
8 (determined by not taking into account any adjust-
9 ment of segment rates under section
10 430(h)(2)(C)(iv))”.

11 (2) EMPLOYEE RETIREMENT INCOME SECURITY
12 ACT OF 1974.—The second sentence of subparagraph
13 (B) of section 206(g)(3) of the Employee Retirement
14 Income Security Act of 1974 (29 U.S.C.
15 1056(g)(3)(B)) is amended by striking “of such
16 plan” and inserting “of such plan (determined by
17 not taking into account any adjustment of segment
18 rates under section 303(h)(2)(C)(iv))”.

19 (3) EFFECTIVE DATE.—

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

24 (B) COLLECTIVELY BARGAINED PLANS.—

25 In the case of a plan maintained pursuant to 1

1 or more collective bargaining agreements, the
2 amendments made by this subsection shall
3 apply to plan years beginning after December
4 31, 2015.

5 (4) PROVISIONS RELATING TO PLAN AMEND-
6 MENTS.—

7 (A) IN GENERAL.—If this paragraph ap-
8 plies to any amendment to any plan or annuity
9 contract, such plan or contract shall be treated
10 as being operated in accordance with the terms
11 of the plan during the period described in sub-
12 paragraph (B)(ii).

13 (B) AMENDMENTS TO WHICH PARAGRAPH
14 APPLIES.—

15 (i) IN GENERAL.—This paragraph
16 shall apply to any amendment to any plan
17 or annuity contract which is made—

18 (I) pursuant to the amendments
19 made by this subsection, or pursuant
20 to any regulation issued by the Sec-
21 retary of the Treasury or the Sec-
22 retary of Labor under any provision
23 as so amended, and

24 (II) on or before the last day of
25 the first plan year beginning on or

1 after January 1, 2016, or such later
2 date as the Secretary of the Treasury
3 may prescribe.

4 (ii) CONDITIONS.—This subsection
5 shall not apply to any amendment unless,
6 during the period—

7 (I) beginning on the date that
8 the amendments made by this sub-
9 section or the regulation described in
10 clause (i)(I) takes effect (or in the
11 case of a plan or contract amendment
12 not required by such amendments or
13 such regulation, the effective date
14 specified by the plan), and

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

19 the plan or contract is operated as if such
20 plan or contract amendment were in effect,
21 and such plan or contract amendment ap-
22 plies retroactively for such period.

23 (C) ANTI-CUTBACK RELIEF.—A plan shall
24 not be treated as failing to meet the require-
25 ments of section 204(g) of the Employee Re-

1 retirement Income Security Act of 1974 and sec-
2 tion 411(d)(6) of the Internal Revenue Code of
3 1986 solely by reason of a plan amendment to
4 which this paragraph applies.

5 (d) MODIFICATION OF FUNDING TARGET DETER-
6 MINATION PERIODS.—

7 (1) INTERNAL REVENUE CODE OF 1986.—
8 Clause (i) of section 430(h)(2)(B) of the Internal
9 Revenue Code of 1986 is amended by striking “the
10 first day of the plan year” and inserting “the valu-
11 ation date for the plan year”.

12 (2) EMPLOYEE RETIREMENT INCOME SECURITY
13 ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of
14 the Employee Retirement Income Security Act of
15 1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by
16 striking “the first day of the plan year” and insert-
17 ing “the valuation date for the plan year”.

18 (e) EFFECTIVE DATE.—

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

22 (2) ELECTIONS.—A plan sponsor may elect not
23 to have the amendments made by subsections (a),
24 (b), and (d) apply to any plan year beginning before

1 January 1, 2014, either (as specified in the elec-
2 tion)—

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

5 (B) solely for purposes of determining the
6 adjusted funding target attainment percentage
7 under sections 436 of the Internal Revenue
8 Code of 1986 and 206(g) of the Employee Re-
9 tirement Income Security Act of 1974 for such
10 plan year.

11 A plan shall not be treated as failing to meet the re-
12 quirements of section 204(g) of such Act and section
13 411(d)(6) of such Code solely by reason of an elec-
14 tion under this paragraph.

15 **SEC. 10. PREPAYMENT OF CERTAIN PBGC PREMIUMS.**

16 (a) IN GENERAL.—Section 4007 of the Employee Re-
17 tirement Income Security Act of 1974 (29 U.S.C. 1307)
18 is amended by adding at the end the following new sub-
19 section:

20 “(f) ELECTION TO PREPAY FLAT DOLLAR PRE-
21 MIUMS.—

22 “(1) IN GENERAL.—The designated payor may
23 elect to prepay during any plan year the premiums
24 due under clause (i) or (v), whichever is applicable,
25 of section 4006(a)(3)(A) for the number of consecu-

1 tive subsequent plan years (not greater than 5) spec-
2 ified in the election.

3 “(2) AMOUNT OF PREPAYMENT.—

4 “(A) IN GENERAL.—The amount of the
5 prepayment for any subsequent plan year under
6 paragraph (1) shall be equal to the amount of
7 the premium determined under clause (i) or (v),
8 whichever is applicable, of section
9 4006(a)(3)(A) for the plan year in which the
10 prepayment is made.

11 “(B) ADDITIONAL PARTICIPANTS.—If
12 there is an increase in the number of partici-
13 pants in the plan during any plan year with re-
14 spect to which a prepayment has been made,
15 the designated payor shall pay a premium for
16 such additional participants at the premium
17 rate in effect under clause (i) or (v), whichever
18 is applicable, of section 4006(a)(3)(A) for such
19 plan year. No credit or other refund shall be
20 granted in the case of a plan that has a de-
21 crease in number of participants during a plan
22 year with respect to which a prepayment has
23 been made.

24 “(C) COORDINATION WITH PREMIUM FOR
25 UNFUNDED VESTED BENEFITS.—The amount

1 of the premium determined under section
2 4006(a)(3)(A)(i) for the purpose of determining
3 the prepayment amount for any plan year shall
4 be determined without regard to the increase in
5 such premium under section 4006(a)(3)(E).
6 Such increase shall be paid in the same amount
7 and at the same time as it would otherwise be
8 paid without regard to this subsection.

9 “(3) ELECTION.—The election under this sub-
10 section shall be made at such time and in such man-
11 ner as the corporation may prescribe.”.

12 (b) CONFORMING AMENDMENT.—The second sen-
13 tence of subsection (a) of section 4007 of the Employee
14 Retirement Income Security Act of 1974 (29 U.S.C. 1307)
15 is amended by striking “Premiums” and inserting “Ex-
16 cept as provided in subsection (f), premiums”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to plan years beginning after the
19 date of the enactment of this Act.

20 **SEC. 11. EXTENSION OF CUSTOMS USER FEES.**

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

1 (1) in subparagraph (A), by striking “Sep-
2 tember 30, 2023” and inserting “September 30,
3 2024”; and

4 (2) in subparagraph (B)(i), by striking “Sep-
5 tember 30, 2023” and inserting “September 30,
6 2024”.