

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 Unem-
ployment 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.
Sec. 12. Emergency services, government, and certain nonprofit volunteers.

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; 26
 5 U.S.C. 3304 note) is amended by striking “January 1,
 6 2014” and inserting “June 1, 2014”.

7 (b) *FUNDING*.—Section 4004(e)(1) of the Supplemental
 8 Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C.
 9 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 this
 20 section shall take effect as if included in the enactment of
 21 the American Taxpayer Relief Act of 2012 (Public Law
 22 112–240).

1 **SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT**
 2 **PROVISIONS.**

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

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

9 (2) in subsection (c), by striking “June 30,
 10 2014” and inserting “November 30, 2014”.

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

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

20 (1) in subsection (d), by striking “December 31,
 21 2013” and inserting “May 31, 2014”; and

22 (2) in subsection (f)(2), by striking “December
 23 31, 2013” and inserting “May 31, 2014”.

24 (d) *EFFECTIVE DATE.*—The amendments made by this
 25 section shall take effect as if included in the enactment of

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

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

6 (a) *EXTENSION.*—

7 (1) *IN GENERAL.*—Section 4004(c)(2)(A) of the
 8 *Supplemental Appropriations Act, 2008 (Public Law*
 9 *110–252; 26 U.S.C. 3304 note)* is amended by strik-
 10 *ing “through fiscal year 2014” and inserting*
 11 *“through the first five months of fiscal year 2015”.*

12 (2) *EFFECTIVE DATE.*—The amendment made by
 13 *this subsection shall take effect as if included in the*
 14 *enactment of the American Taxpayer Relief Act of*
 15 *2012 (Public Law 112–240).*

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

17 (1) *IN GENERAL.*—Section 4001(i)(1)(A) of the
 18 *Supplemental Appropriations Act, 2008 (Public Law*
 19 *110–252; 26 U.S.C. 3304 note)* is amended by adding
 20 *at the end the following new sentence:*

21 *“At a minimum, such reemployment services*
 22 *and reemployment and eligibility assessment ac-*
 23 *tivities shall be provided to an individual within*
 24 *a time period (determined appropriate by the*
 25 *Secretary) after the date the individual begins to*

1 *receive amounts under section 4002(b) (first tier*
 2 *benefits) and, if applicable, again within a time*
 3 *period (determined appropriate by the Sec-*
 4 *retary) after the date the individual begins to re-*
 5 *ceive amounts under section 4002(d) (third tier*
 6 *benefits).’’.*

7 *(2) EFFECTIVE DATE.—The amendment made by*
 8 *this subsection shall apply on and after the date of*
 9 *the enactment of this Act.*

10 *(c) PURPOSES OF SERVICES AND ACTIVITIES.—The*
 11 *purposes of the reemployment services and reemployment*
 12 *and eligibility assessment activities under section 4001(i)*
 13 *of the Supplemental Appropriations Act, 2008 (Public Law*
 14 *110–252; 26 U.S.C. 3304 note) are—*

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

20 *(2) to provide individuals receiving unemploy-*
 21 *ment insurance benefits with early access to specific*
 22 *strategies that can help get them back into the work-*
 23 *force faster, including through—*

24 *(A) the development of a reemployment*
 25 *plan;*

1 (B) the provision of access to relevant labor
2 market information;

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

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

8 (E) an assessment of the individual's on-
9 going eligibility for unemployment insurance
10 benefits.

11 **SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS**
12 **UNDER THE RAILROAD UNEMPLOYMENT IN-**
13 **SURANCE ACT.**

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

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

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

21 (b) *CLARIFICATION ON AUTHORITY TO USE FUNDS*.—
22 Funds appropriated under either the first or second sen-
23 tence of clause (iv) of section 2(c)(2)(D) of the Railroad Un-
24 employment Insurance Act shall be available to cover the
25 cost of additional extended unemployment benefits provided

1 *under such section 2(c)(2)(D) by reason of the amendments*
 2 *made by subsection (a) as well as to cover the cost of such*
 3 *benefits provided under such section 2(c)(2)(D), as in effect*
 4 *on the day before the date of enactment of this Act.*

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

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

15 *(a) FLEXIBILITY.—*

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

22 *(2) EFFECTIVE DATE.—Paragraph (1) is effec-*
 23 *tive with respect to weeks of unemployment beginning*
 24 *on or after December 29, 2013.*

1 (b) *PERMITTING A SUBSEQUENT AGREEMENT.*—*Noth-*
2 *ing in title IV of the Supplemental Appropriations Act,*
3 *2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall pre-*
4 *clude a State whose agreement under such title was termi-*
5 *nated from entering into a subsequent agreement under*
6 *such title on or after the date of the enactment of this Act*
7 *if the State, taking into account the application of sub-*
8 *section (a), would otherwise meet the requirements for an*
9 *agreement under such title.*

10 **SEC. 7. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS**
11 **MILLIONAIRES AND BILLIONAIRES.**

12 (a) *PROHIBITION.*—*Notwithstanding any other provi-*
13 *sion of law, no Federal funds may be used for payments*
14 *of unemployment compensation under the emergency unem-*
15 *ployment compensation program under title IV of the Sup-*
16 *plemental Appropriations Act, 2008 (Public Law 110–252;*
17 *26 U.S.C. 3304 note) to an individual whose adjusted gross*
18 *income in the preceding year was equal to or greater than*
19 *\$1,000,000.*

20 (b) *COMPLIANCE.*—*Unemployment Insurance applica-*
21 *tions shall include a form or procedure for an individual*
22 *applicant to certify the individual’s adjusted gross income*
23 *was not equal to or greater than \$1,000,000 in the pre-*
24 *ceding year.*

1 (c) *AUDITS.*—*The certifications required by subsection*
 2 *(b) shall be auditable by the U.S. Department of Labor or*
 3 *the U.S. Government Accountability Office.*

4 (d) *STATUS OF APPLICANTS.*—*It is the duty of the*
 5 *States to verify the residency, employment, legal, and in-*
 6 *come status of applicants for Unemployment Insurance and*
 7 *no Federal funds may be expended for purposes of deter-*
 8 *mining whether or not the prohibition under subsection (a)*
 9 *applies with respect to an individual.*

10 (e) *EFFECTIVE DATE.*—*The prohibition under sub-*
 11 *section (a) shall apply to weeks of unemployment beginning*
 12 *on or after the date of the enactment of this Act.*

13 **SEC. 8. GAO STUDY ON THE USE OF WORK SUITABILITY RE-**
 14 **QUIREMENTS IN UNEMPLOYMENT INSUR-**
 15 **ANCE PROGRAMS.**

16 (a) *STUDY.*—*The Comptroller General of the United*
 17 *States shall conduct a study on the use of work suitability*
 18 *requirements to strengthen requirements to ensure that un-*
 19 *employment insurance benefits are being provided to indi-*
 20 *viduals who are actively looking for work and who truly*
 21 *want to return to the labor force. Such study shall include*
 22 *an analysis of—*

23 (1) *how work suitability requirements work*
 24 *under both State and Federal unemployment insur-*
 25 *ance 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:

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

(b) *FUNDING STABILIZATION UNDER ERISA.*—

(1) *IN GENERAL.*—The table in subclause (II) of section 303(h)(2)(C)(iv) of the Employee Retirement

1 *Income Security Act of 1974 is amended to read as*
 2 *follows:*

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

3 (2) *CONFORMING AMENDMENT.—*

4 (A) *IN GENERAL.—*Clause (ii) of section
 5 101(f)(2)(D) of such Act is amended by striking
 6 “2015” and inserting “2020”.

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

12 (c) *STABILIZATION NOT TO APPLY FOR PURPOSES OF*
 13 *CERTAIN ACCELERATED BENEFIT DISTRIBUTION RULES.—*

14 (1) *INTERNAL REVENUE CODE OF 1986.—*The sec-
 15 ond sentence of paragraph (2) of section 436(d) of the
 16 Internal Revenue Code of 1986 is amended by strik-
 17 ing “of such plan” and inserting “of such plan (deter-
 18 mined by not taking into account any adjustment of
 19 segment rates under section 430(h)(2)(C)(iv))”.

20 (2) *EMPLOYEE RETIREMENT INCOME SECURITY*
 21 *ACT OF 1974.—*The second sentence of subparagraph

1 *(B) of section 206(g)(3) of the Employee Retirement*
 2 *Income Security Act of 1974 (29 U.S.C.*
 3 *1056(g)(3)(B)) is amended by striking “of such plan”*
 4 *and inserting “of such plan (determined by not tak-*
 5 *ing into account any adjustment of segment rates*
 6 *under section 303(h)(2)(C)(iv))”.*

7 *(3) EFFECTIVE DATE.—*

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

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

17 *(4) PROVISIONS RELATING TO PLAN AMEND-*
 18 *MENTS.—*

19 *(A) IN GENERAL.—If this paragraph ap-*
 20 *plies to any amendment to any plan or annuity*
 21 *contract, such plan or contract shall be treated*
 22 *as being operated in accordance with the terms*
 23 *of the plan during the period described in sub-*
 24 *paragraph (B)(ii).*

1 (B) *AMENDMENTS TO WHICH PARAGRAPH*
2 *APPLIES.—*

3 (i) *IN GENERAL.—This paragraph*
4 *shall apply to any amendment to any plan*
5 *or annuity contract which is made—*

6 (I) *pursuant to the amendments*
7 *made by this subsection, or pursuant*
8 *to any regulation issued by the Sec-*
9 *retary of the Treasury or the Secretary*
10 *of Labor under any provision as so*
11 *amended, and*

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

17 (ii) *CONDITIONS.—This subsection*
18 *shall not apply to any amendment unless,*
19 *during the period—*

20 (I) *beginning on the date that the*
21 *amendments made by this subsection*
22 *or the regulation described in clause*
23 *(i)(I) takes effect (or in the case of a*
24 *plan or contract amendment not re-*
25 *quired by such amendments or such*

1 regulation, the effective date specified
2 by the plan), and

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

7 the plan or contract is operated as if such
8 plan or contract amendment were in effect,
9 and such plan or contract amendment ap-
10 plies retroactively for such period.

11 (C) *ANTI-CUTBACK RELIEF*.—A plan shall
12 not be treated as failing to meet the requirements
13 of section 204(g) of the *Employee Retirement In-*
14 *come Security Act of 1974* and section 411(d)(6)
15 of the *Internal Revenue Code of 1986* solely by
16 reason of a plan amendment to which this para-
17 graph applies.

18 (d) *MODIFICATION OF FUNDING TARGET DETERMINA-*
19 *TION PERIODS*.—

20 (1) *INTERNAL REVENUE CODE OF 1986*.—Clause
21 (i) of section 430(h)(2)(B) of the *Internal Revenue*
22 *Code of 1986* is amended by striking “the first day
23 of the plan year” and inserting “the valuation date
24 for the plan year”.

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

7 (e) *EFFECTIVE DATE.*—

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

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

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

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

22 A plan shall not be treated as failing to meet the re-
 23 quirements of section 204(g) of such Act and section
 24 411(d)(6) of such Code solely by reason of an election
 25 under this paragraph.

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

2 (a) *IN GENERAL.*—Section 4007 of the Employee Re-
3 *tirement Income Security Act of 1974 (29 U.S.C. 1307) is*
4 *amended by adding at the end the following new subsection:*

5 “(f) *ELECTION TO PREPAY FLAT DOLLAR PRE-*
6 *MIUMS.*—

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

13 “(2) *AMOUNT OF PREPAYMENT.*—

14 “(A) *IN GENERAL.*—The amount of the pre-
15 *payment for any subsequent plan year under*
16 *paragraph (1) shall be equal to the amount of*
17 *the premium determined under clause (i) or (v),*
18 *whichever is applicable, of section 4006(a)(3)(A)*
19 *for the plan year in which the prepayment is*
20 *made.*

21 “(B) *ADDITIONAL PARTICIPANTS.*—If there
22 *is an increase in the number of participants in*
23 *the plan during any plan year with respect to*
24 *which a prepayment has been made, the des-*
25 *ignated payor shall pay a premium for such ad-*
26 *ditional 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”.

1 (c) *EFFECTIVE DATE.*—*The amendments made by this*
 2 *section shall apply to plan years beginning after the date*
 3 *of the enactment of this Act.*

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

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

8 (1) in subparagraph (A), by striking “September
 9 30, 2023” and inserting “September 30, 2024”; and

10 (2) in subparagraph (B)(i), by striking “Sep-
 11 tember 30, 2023” and inserting “September 30,
 12 2024”.

13 **SEC. 12. EMERGENCY SERVICES, GOVERNMENT, AND CER-**
 14 **TAIN NONPROFIT VOLUNTEERS.**

15 (a) *IN GENERAL.*—Section 4980H(c) of the Internal
 16 Revenue Code of 1986 is amended by redesignating para-
 17 graphs (5), (6), and (7) as paragraphs (6), (7), and (8),
 18 respectively, and by inserting after paragraph (4) the fol-
 19 lowing new paragraph:

20 “(5) *SPECIAL RULES FOR CERTAIN EMERGENCY*
 21 *SERVICES, GOVERNMENT, AND NONPROFIT VOLUN-*
 22 *TEERS.*—

23 “(A) *EMERGENCY SERVICES VOLUN-*
 24 *TEERS.*—*Qualified services rendered as a bona*
 25 *fide volunteer to an eligible employer shall not be*

1 *taken into account under this section as service*
 2 *provided by an employee. For purposes of the*
 3 *preceding sentence, the terms ‘qualified services’,*
 4 *‘bona fide volunteer’, and ‘eligible employer’*
 5 *shall have the respective meanings given such*
 6 *terms under section 457(e).*

7 “(B) CERTAIN OTHER GOVERNMENT AND
 8 NONPROFIT VOLUNTEERS.—

9 “(i) IN GENERAL.—Services rendered
 10 *as a bona fide volunteer to a specified em-*
 11 *ployer shall not be taken into account under*
 12 *this section as service provided by an em-*
 13 *ployee.*

14 “(ii) BONA FIDE VOLUNTEER.—For
 15 purposes of this subparagraph, the term
 16 ‘bona fide volunteer’ means an employee of
 17 a specified employer whose only compensa-
 18 tion from such employer is in the form of—

19 “(I) reimbursement for (or reason-
 20 able allowance for) reasonable expenses
 21 incurred in the performance of services
 22 by volunteers, or

23 “(II) reasonable benefits (includ-
 24 ing length of service awards), and
 25 nominal fees, customarily paid by

1 *similar entities in connection with the*
 2 *performance of services by volunteers.*

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

6 *“(I) any government entity, and*
 7 *“(II) any organization described*
 8 *in section 501(c) and exempt from tax*
 9 *under section 501(a).*

10 “(iv) *COORDINATION WITH SUBPARA-*
 11 *GRAPH (A).*—*This subparagraph shall not*
 12 *fail to apply with respect to services merely*
 13 *because such services are qualified services*
 14 *(as defined in section 457(e)(11)(C)).”.*

15 (b) *EFFECTIVE DATE.*—*The amendments made by this*
 16 *section shall apply to months beginning after December 31,*
 17 *2013.*

Attest:

Secretary.

113TH CONGRESS
2^D SESSION

H.R. 3979

AMENDMENT