

(3) recognizes the Penn State University students, alumni, and loyal fans who supported the Nittany Lions on their way to capturing a record-tying sixth National Collegiate Athletic Association Championship.

**AMENDMENTS SUBMITTED AND PROPOSED**

SA 2714. Mr. REID (for Mr. REED) proposed an amendment to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes.

SA 2715. Mr. REID proposed an amendment to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, supra.

SA 2716. Mr. REID proposed an amendment to the bill S. 1845, supra.

SA 2717. Mr. REID proposed an amendment to amendment SA 2716 proposed by Mr. REID to the bill S. 1845, supra.

SA 2718. Mr. REID proposed an amendment to amendment SA 2717 proposed by Mr. REID to the amendment SA 2716 proposed by Mr. REID to the bill S. 1845, supra.

**TEXT OF AMENDMENTS**

**SA 2714.** Mr. REID (for Mr. REED) proposed an amendment to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; as follows:

Strike all after the first word and insert the following:

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

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

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

**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 “April 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).

**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 “March 31, 2014”; and

(2) in subsection (c), by striking “June 30, 2014” and inserting “September 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 “September 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 “March 31, 2014”; and

(2) in subsection (f)(2), by striking “December 31, 2013” and inserting “March 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) **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 quarter of fiscal year 2015”.

(b) **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. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.**

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

- (1) by striking “June 30, 2013” and inserting “September 30, 2013”; and
- (2) by striking “December 31, 2013” and inserting “March 31, 2014”.

(b) **CLARIFICATION ON AUTHORITY TO USE FUNDS.**—Funds appropriated under either the first or second sentence of clause (iv) of section 2(c)(2)(D) of the Railroad Unemployment 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 ap-

propriated, there are appropriated to the Railroad Retirement Board \$62,500 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 to make payments of unemployment compensation (including such compensation under the Federal-State Extended Compensation Act of 1970 and the emergency unemployment compensation program under title IV of the Supplemental Appropriations Act, 2008) 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 an individual’s eligibility under this Act.

(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. 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:

“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%”.