

114TH CONGRESS
1ST SESSION

S. 420

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.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 10, 2015

Mr. TOOMEY (for himself, Mr. WARNER, Mr. MANCHIN, Mr. KING, Mr. PORTMAN, Mr. COTTON, Mr. COONS, Mr. DONNELLY, Ms. MURKOWSKI, Mr. GRASSLEY, Ms. AYOTTE, Mr. KAINE, Mr. FLAKE, Mr. BENNET, Mr. WICKER, Mr. ISAKSON, Mr. FRANKEN, Ms. HEITKAMP, Mr. TESTER, Mr. MURPHY, Mr. MERKLEY, Mr. MORAN, and Mr. SCOTT) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

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.

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.**

4 This Act may be cited as the “Protecting Volunteer
5 Firefighters and Emergency Responders Act”.

1 **SEC. 2. EMERGENCY SERVICES, GOVERNMENT, AND CER-**
 2 **TAIN NONPROFIT VOLUNTEERS.**

3 (a) IN GENERAL.—Subsection (c) of section 4980H
 4 of the Internal Revenue Code of 1986 is amended by re-
 5 designating paragraphs (5), (6), and (7) as paragraphs
 6 (6), (7), and (8), respectively, and by inserting after para-
 7 graph (4) the following new paragraph:

8 “(5) SPECIAL RULES FOR CERTAIN EMERGENCY
 9 SERVICES, GOVERNMENT, AND NONPROFIT VOLUN-
 10 TEERS.—

11 “(A) EMERGENCY SERVICES VOLUN-
 12 TEERS.—Qualified services rendered as a bona
 13 fide volunteer to an eligible employer shall not
 14 be taken into account under this section as
 15 service provided by an employee. For purposes
 16 of the preceding sentence, the terms ‘qualified
 17 services’, ‘bona fide volunteer’, and ‘eligible em-
 18 ployer’ shall have the respective meanings given
 19 such terms under section 457(e).

20 “(B) CERTAIN OTHER GOVERNMENT AND
 21 NONPROFIT VOLUNTEERS.—

22 “(i) IN GENERAL.—Services rendered
 23 as a bona fide volunteer to a specified em-
 24 ployer shall not be taken into account
 25 under this section as service provided by
 26 an employee.

1 “(ii) BONA FIDE VOLUNTEER.—For
2 purposes of this subparagraph, the term
3 ‘bona fide volunteer’ means an employee of
4 a specified employer whose only compensa-
5 tion from such employer is in the form
6 of—

7 “(I) reimbursement for (or rea-
8 sonable allowance for) reasonable ex-
9 penses incurred in the performance of
10 services by volunteers, or

11 “(II) reasonable benefits (includ-
12 ing length of service awards), and
13 nominal fees, customarily paid by
14 similar entities in connection with the
15 performance of services by volunteers.

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

19 “(I) any government entity, and

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

23 “(iv) COORDINATION WITH SUBPARA-
24 GRAPH (A).—This subparagraph shall not
25 fail to apply with respect to services merely

1 because such services are qualified services
2 (as defined in section 457(e)(11)(C)).”.

3 (b) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to months beginning after Decem-
5 ber 31, 2013.

○