

(B) The Delphi Retirement Program for Salaried Employees.

(C) The PHI Non-Bargaining Retirement Plan.

(D) The ASEC Manufacturing Retirement Program.

(E) The PHI Bargaining Retirement Plan.

(F) The Delphi Mechatronic Systems Retirement Program.

(5) TREATMENT OF PBGC DETERMINATIONS.—Any determination made by the corporation under this section concerning a recalculation of benefits or lump-sum payment of past-due benefits shall be subject to administrative review by the corporation. Any new determination made by the corporation under this section shall be governed by the same administrative review process as any other benefit determination by the corporation.

(b) TRUST FUND FOR PAYMENT OF INCREASED BENEFITS.—

(1) ESTABLISHMENT.—There is established in the Treasury a trust fund to be known as the “Delphi Full Vested Plan Benefit Trust Fund” (referred to in this subsection as the “Fund”), consisting of such amounts as may be appropriated or credited to the Fund as provided in this section.

(2) FUNDING.—There is appropriated, out of amounts in the Treasury not otherwise appropriated, such amounts as are necessary for the costs of payments of the portions of monthly benefits guaranteed to participants and beneficiaries pursuant to subsection (a) and for necessary administrative and operating expenses of the corporation relating to such payments. The Fund shall be credited with amounts from time to time as the Secretary of the Treasury, in coordination with the Director of the corporation, determines appropriate, out of amounts in the Treasury not otherwise appropriated.

(3) EXPENDITURES FROM FUND.—Amounts in the Fund shall be available for the payment of the portion of monthly benefits guaranteed to a participant or beneficiary pursuant to subsection (a) and for necessary administrative and operating expenses of the corporation relating to such payment.

(c) REGULATIONS.—The corporation, in consultation with the Secretary of the Treasury and the Secretary of Labor, may issue such regulations as necessary to carry out this section.

(d) TAX TREATMENT OF LUMP-SUM PAYMENTS.—

(1) IN GENERAL.—Unless the taxpayer elects (at such time and in such manner as the Secretary may provide) to have this paragraph not apply with respect to any lump-sum payment under subsection (a)(2)(B), the amount of such payment shall be included in the taxpayer's gross income ratably over the 3-taxable-year period beginning with the taxable year in which such payment is received.

(2) SPECIAL RULES RELATED TO DEATH.—

(A) IN GENERAL.—If the taxpayer dies before the end of the 3-taxable-year period described in paragraph (1), any amount to which paragraph (1) applies which has not been included in gross income for a taxable year ending before the taxable year in which such death occurs shall be included in gross income for such taxable year.

(B) SPECIAL ELECTION FOR SURVIVING SPOUSES OF ELIGIBLE PARTICIPANTS.—If—

(i) a taxpayer with respect to whom paragraph (1) applies dies,

(ii) such taxpayer is an eligible participant,

(iii) the surviving spouse of such eligible participant is entitled to a survivor benefit from the corporation with respect to such eligible participant, and

(iv) such surviving spouse elects (at such time and in such manner as the Secretary

may provide) the application of this subparagraph,

subparagraph (A) shall not apply and any amount which would have (but for such taxpayer's death) been included in the gross income of such taxpayer under paragraph (1) for any taxable year beginning after the date of such death shall be included in the gross income of such surviving spouse for the taxable year of such surviving spouse ending with or within such taxable year of the taxpayer.

SA 6343. Mr. VAN HOLLEN submitted an amendment intended to be proposed to amendment SA 5499 submitted by Mr. REED (for himself and Mr. INHOFE) and intended to be proposed to the bill H.R. 7900, to authorize appropriations for fiscal year 2023 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes; which was ordered to lie on the table; as follows: At the end of subtitle F of title XII, add the following:

SEC. 1276. REPORT ON ONGOING THREAT POSED BY ISIS.

(a) SENSE OF SENATE.—It is the sense of the Senate that—

(1) the United States should acknowledge the vital role that the Syrian Democratic Forces, which is a United States ally, have played in the fight to defeat ISIS and administer territory previously controlled by ISIS;

(2) radicalization within the al-Hol camp provides fuel for a potential resurgence of ISIS and poses a threat to the region;

(3) Turkish military operations against the Syrian Democratic Forces in Syria risk further destabilization and threaten innocent civilians; and

(4) the United States should use its good offices to stop Turkish shelling and other military operations in the northeast region of Syria.

(b) REPORT.—Not later than 90 days after the date of the enactment of this Act, the Secretary of Defense and the Secretary of State shall jointly provide a report to Congress on the ongoing threat posed by ISIS in Syria and Iraq and the administration's strategy for—

(1) supporting the Syrian Democratic Forces and preventing an ISIS resurgence;

(2) responding to deteriorating conditions and radicalization within the al-Hol camp;

(3) responding to shelling and other military operations by Turkish forces in northeastern Syria against the Syrian Democratic Forces; and

(4) protecting the gains made since 2014 in the fight against ISIS.

SA 6344. Mr. VAN HOLLEN (for himself, Mr. LEAHY, Ms. WARREN, Mr. BLUMENTHAL, and Mr. DURBIN) submitted an amendment intended to be proposed to amendment SA 5499 submitted by Mr. REED (for himself and Mr. INHOFE) and intended to be proposed to the bill H.R. 7900, to authorize appropriations for fiscal year 2023 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes; which was ordered to lie on the table; as follows:

At the end of subtitle A of title XII, add the following:

SEC. 1214. UPHOLDING HUMAN RIGHTS ABROAD.

(a) CONSIDERATION OF HUMAN RIGHTS RECORDS OF RECIPIENTS OF SUPPORT OF SPECIAL OPERATIONS TO COMBAT TERRORISM.—Section 127e of title 10, United States Code, is amended—

(1) in subsection (c)(2) by adding at the end of the following new subparagraph:

“(D) The processes through which the Secretary of Defense, in consultation with the Secretary of State, shall ensure that, prior to a decision to provide any support to foreign forces, irregular forces, groups, or individuals, full consideration is given to any credible information available to the Department of State relating to violations of human rights by such entities.”;

(2) in subsection (d)(2)—

(A) in subparagraph (H), by inserting “, including the promotion of good governance and rule of law and the protection of civilians and human rights” before the period at the end;

(B) in subparagraph (I)—

(i) by striking the period at the end and inserting “or violations of the laws of armed conflict, including the Geneva Conventions of 1949, including—”; and

(ii) by adding at the end the following new clauses:

“(i) vetting units receiving such support for violations of human rights;

“(ii) providing human rights training to units receiving such support; and

“(iii) providing for the investigation of allegations of gross violations of human rights and termination of such support in cases of credible information of such violations.”; and

(C) by adding at the end the following new subparagraph:

“(J) A description of the human rights record of the recipient, including for purposes of section 362 of this title, and any relevant attempts by such recipient to remedy such record.”;

(3) in subsection (i)(3) by adding at the end the following new subparagraph:

“(I) An assessment of how support provided under this section advances United States national security priorities and aligns with other United States Government efforts to address underlying risk factors of terrorism and violent extremism, including repression, human rights abuses, and corruption.”; and

(4) by adding at the end the following new subsections:

“(j) PROHIBITION ON USE OF FUNDS.—(1) Except as provided in paragraphs (2) and (3), no funds may be used to provide support to any individual member or unit of a foreign force, irregular force, or group in a foreign country if the Secretary of Defense has credible information that such individual or unit has committed a gross violation of human rights.

“(2) The Secretary of Defense, after consultation with the Secretary of State, may waive the prohibition under paragraph (1) if the Secretary determines that the waiver is required by extraordinary circumstances.

“(3) The prohibition under paragraph (1) shall not apply with respect to the foreign forces, irregular forces, groups, or individuals of a country if the Secretary of Defense determines that—

“(A) the government of such country has taken all necessary corrective steps; or

“(B) the support is necessary to assist in disaster relief operations or other humanitarian or national security emergencies.

“(k) SAVINGS CLAUSE.—Nothing in this section shall be construed to constitute a specific statutory authorization for any of the following:

“(1) The conduct of a covert action, as such term is defined in section 503(e) of the National Security Act of 1947 (50 U.S.C. 3093).