

## Calendar No. 331

113TH CONGRESS  
2D SESSION**S. 2148**

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

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## IN THE SENATE OF THE UNITED STATES

MARCH 13, 2014

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 the first time

MARCH 24, 2014

Read the second time and placed on the calendar

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**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”.

1 (b) TABLE OF CONTENTS.—The table of contents of  
 2 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.

3 **SEC. 2. EXTENSION OF EMERGENCY UNEMPLOYMENT COM-**  
 4 **PENSATION PROGRAM.**

5 (a) EXTENSION.—Section 4007(a)(2) of the Supple-  
 6 mental Appropriations Act, 2008 (Public Law 110–252;  
 7 26 U.S.C. 3304 note) is amended by striking “January  
 8 1, 2014” and inserting “June 1, 2014”.

9 (b) FUNDING.—Section 4004(e)(1) of the Supple-  
 10 mental Appropriations Act, 2008 (Public Law 110–252;  
 11 26 U.S.C. 3304 note) is amended—

12 (1) in subparagraph (I), by striking “and” at  
 13 the end;

14 (2) in subparagraph (J), by inserting “and” at  
 15 the end; and

16 (3) by inserting after subparagraph (J) the fol-  
 17 lowing:

1           “(K) the amendment made by section 2(a)  
2           of the Emergency Unemployment Compensation  
3           Extension Act of 2014;”.

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

8 **SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT**  
9 **PROVISIONS.**

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

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

16           (2) in subsection (c), by striking “June 30,  
17           2014” and inserting “November 30, 2014”.

18          (b) EXTENSION OF MATCHING FOR STATES WITH  
19 NO WAITING WEEK.—Section 5 of the Unemployment  
20 Compensation Extension Act of 2008 (Public Law 110–  
21 449; 26 U.S.C. 3304 note) is amended by striking “June  
22 30, 2014” and inserting “November 30, 2014”.

23          (c) EXTENSION OF MODIFICATION OF INDICATORS  
24 UNDER THE EXTENDED BENEFIT PROGRAM.—Section  
25 203 of the Federal-State Extended Unemployment Com-

1 pension Act of 1970 (26 U.S.C. 3304 note) is amend-  
2 ed—

3 (1) in subsection (d), by striking “December  
4 31, 2013” and inserting “May 31, 2014”; and

5 (2) in subsection (f)(2), by striking “December  
6 31, 2013” and inserting “May 31, 2014”.

7 (d) EFFECTIVE DATE.—The amendments made by  
8 this section shall take effect as if included in the enact-  
9 ment of the American Taxpayer Relief Act of 2012 (Public  
10 Law 112–240).

11 **SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT**  
12 **SERVICES AND REEMPLOYMENT AND ELIGI-**  
13 **BILITY ASSESSMENT ACTIVITIES.**

14 (a) EXTENSION.—

15 (1) IN GENERAL.—Section 4004(c)(2)(A) of the  
16 Supplemental Appropriations Act, 2008 (Public Law  
17 110–252; 26 U.S.C. 3304 note) is amended by strik-  
18 ing “through fiscal year 2014” and inserting  
19 “through the first five months of fiscal year 2015”.

20 (2) EFFECTIVE DATE.—The amendment made  
21 by this subsection shall take effect as if included in  
22 the enactment of the American Taxpayer Relief Act  
23 of 2012 (Public Law 112–240).

24 (b) TIMING FOR SERVICES AND ACTIVITIES.—

1           (1) IN GENERAL.—Section 4001(i)(1)(A) of the  
2 Supplemental Appropriations Act, 2008 (Public Law  
3 110–252; 26 U.S.C. 3304 note) is amended by add-  
4 ing at the end the following new sentence:

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

16           (2) EFFECTIVE DATE.—The amendment made  
17 by this subsection shall apply on and after the date  
18 of the enactment of this Act.

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

24           (1) to better link the unemployed with the over-  
25 all workforce system by bringing individuals receiv-

1 ing unemployment insurance benefits in for person-  
2 alized assessments and referrals to reemployment  
3 services; and

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

8 (A) the development of a reemployment  
9 plan;

10 (B) the provision of access to relevant  
11 labor market information;

12 (C) the provision of access to information  
13 about industry-recognized credentials that are  
14 regionally relevant or nationally portable;

15 (D) the provision of referrals to reemploy-  
16 ment services and training; and

17 (E) an assessment of the individual's on-  
18 going eligibility for unemployment insurance  
19 benefits.

20 **SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENE-**  
21 **FITS UNDER THE RAILROAD UNEMPLOY-**  
22 **MENT INSURANCE ACT.**

23 (a) EXTENSION.—Section 2(c)(2)(D)(iii) of the Rail-  
24 road Unemployment Insurance Act (45 U.S.C.  
25 352(c)(2)(D)(iii)) is amended—

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

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

5           (b) CLARIFICATION ON AUTHORITY TO USE  
6 FUNDS.—Funds appropriated under either the first or  
7 second sentence of clause (iv) of section 2(c)(2)(D) of the  
8 Railroad Unemployment Insurance Act shall be available  
9 to cover the cost of additional extended unemployment  
10 benefits provided under such section 2(c)(2)(D) by reason  
11 of the amendments made by subsection (a) as well as to  
12 cover the cost of such benefits provided under such section  
13 2(c)(2)(D), as in effect on the day before the date of en-  
14 actment of this Act.

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

1 **SEC. 6. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM**  
2 **AGREEMENTS.**

3 (a) FLEXIBILITY.—

4 (1) IN GENERAL.—Subsection (g) of section  
5 4001 of the Supplemental Appropriations Act, 2008  
6 (Public Law 110–252; 26 U.S.C. 3304 note) shall  
7 not apply with respect to a State that has enacted  
8 a law before December 1, 2013, that, upon taking  
9 effect, would violate such subsection.

10 (2) EFFECTIVE DATE.—Paragraph (1) is effec-  
11 tive with respect to weeks of unemployment begin-  
12 ning on or after December 29, 2013.

13 (b) PERMITTING A SUBSEQUENT AGREEMENT.—  
14 Nothing in title IV of the Supplemental Appropriations  
15 Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note)  
16 shall preclude a State whose agreement under such title  
17 was terminated from entering into a subsequent agree-  
18 ment under such title on or after the date of the enact-  
19 ment of this Act if the State, taking into account the ap-  
20 plication of subsection (a), would otherwise meet the re-  
21 quirements for an agreement under such title.

22 **SEC. 7. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS**  
23 **MILLIONAIRES AND BILLIONAIRES.**

24 (a) PROHIBITION.—Notwithstanding any other provi-  
25 sion of law, no Federal funds may be used for payments  
26 of unemployment compensation under the emergency un-



1 employment compensation program under title IV of the  
2 Supplemental Appropriations Act, 2008 (Public Law 110–  
3 252; 26 U.S.C. 3304 note) to an individual whose adjusted  
4 gross income in the preceding year was equal to or greater  
5 than \$1,000,000.

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

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

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

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

1 **SEC. 8. GAO STUDY ON THE USE OF WORK SUITABILITY RE-**  
2 **QUIREMENTS IN UNEMPLOYMENT INSUR-**  
3 **ANCE PROGRAMS.**

4 (a) STUDY.—The Comptroller General of the United  
5 States shall conduct a study on the use of work suitability  
6 requirements to strengthen requirements to ensure that  
7 unemployment insurance benefits are being provided to in-  
8 dividuals who are actively looking for work and who truly  
9 want to return to the labor force. Such study shall include  
10 an analysis of—

11 (1) how work suitability requirements work  
12 under both State and Federal unemployment insur-  
13 ance programs; and

14 (2) how to incorporate and improve such re-  
15 quirements under Federal unemployment insurance  
16 programs; and

17 (3) other items determined appropriate by the  
18 Comptroller General.

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

1 **SEC. 9. FUNDING STABILIZATION.**

2 (a) **FUNDING STABILIZATION UNDER THE INTERNAL**  
 3 **REVENUE CODE.**—The table in subclause (II) of section  
 4 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is  
 5 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%”.

6 (b) **FUNDING STABILIZATION UNDER ERISA.**—

7 (1) **IN GENERAL.**—The table in subclause (II)  
 8 of section 303(h)(2)(C)(iv) of the Employee Retirement  
 9 Income Security Act of 1974 is amended to  
 10 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%”.

11 (2) **CONFORMING AMENDMENT.**—

12 (A) **IN GENERAL.**—Clause (ii) of section  
 13 101(f)(2)(D) of such Act is amended by strik-  
 14 ing “2015” and inserting “2020”.

15 (B) **STATEMENTS.**—The Secretary of  
 16 Labor shall modify the statements required

1 under subclauses (I) and (II) of section  
2 101(f)(2)(D)(i) of such Act to conform to the  
3 amendments made by this section.

4 (c) STABILIZATION NOT TO APPLY FOR PURPOSES  
5 OF CERTAIN ACCELERATED BENEFIT DISTRIBUTION  
6 RULES.—

7 (1) INTERNAL REVENUE CODE OF 1986.—The  
8 second sentence of paragraph (2) of section 436(d)  
9 of the Internal Revenue Code of 1986 is amended by  
10 striking “of such plan” and inserting “of such plan  
11 (determined by not taking into account any adjust-  
12 ment of segment rates under section  
13 430(h)(2)(C)(iv))”.

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

22 (3) EFFECTIVE DATE.—

23 (A) IN GENERAL.—Except as provided in  
24 subparagraph (B), the amendments made by

1           this subsection shall apply to plan years begin-  
2           ning after December 31, 2014.

3           (B) COLLECTIVELY BARGAINED PLANS.—

4           In the case of a plan maintained pursuant to 1  
5           or more collective bargaining agreements, the  
6           amendments made by this subsection shall  
7           apply to plan years beginning after December  
8           31, 2015.

9           (4) PROVISIONS RELATING TO PLAN AMEND-  
10          MENTS.—

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

17           (B) AMENDMENTS TO WHICH PARAGRAPH  
18           APPLIES.—

19           (i) IN GENERAL.—This paragraph  
20           shall apply to any amendment to any plan  
21           or annuity contract which is made—

22                   (I) pursuant to the amendments  
23                   made by this subsection, or pursuant  
24                   to any regulation issued by the Sec-  
25                   retary of the Treasury or the Sec-

1           retary of Labor under any provision  
2           as so amended, and

3                   (II) on or before the last day of  
4           the first plan year beginning on or  
5           after January 1, 2016, or such later  
6           date as the Secretary of the Treasury  
7           may prescribe.

8           (ii) CONDITIONS.—This subsection  
9           shall not apply to any amendment unless,  
10          during the period—

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

19                   (II) ending on the date described  
20          in clause (i)(II) (or, if earlier, the  
21          date the plan or contract amendment  
22          is adopted),

23          the plan or contract is operated as if such  
24          plan or contract amendment were in effect,

1           and such plan or contract amendment ap-  
2           plies retroactively for such period.

3           (C) ANTI-CUTBACK RELIEF.—A plan shall  
4           not be treated as failing to meet the require-  
5           ments of section 204(g) of the Employee Re-  
6           tirement Income Security Act of 1974 and sec-  
7           tion 411(d)(6) of the Internal Revenue Code of  
8           1986 solely by reason of a plan amendment to  
9           which this paragraph applies.

10          (d) MODIFICATION OF FUNDING TARGET DETER-  
11          MINATION PERIODS.—

12           (1) INTERNAL REVENUE CODE OF 1986.—  
13          Clause (i) of section 430(h)(2)(B) of the Internal  
14          Revenue Code of 1986 is amended by striking “the  
15          first day of the plan year” and inserting “the valu-  
16          ation date for the plan year”.

17           (2) EMPLOYEE RETIREMENT INCOME SECURITY  
18          ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of  
19          the Employee Retirement Income Security Act of  
20          1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by  
21          striking “the first day of the plan year” and insert-  
22          ing “the valuation date for the plan year”.

23          (e) EFFECTIVE DATE.—

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

4           (2) ELECTIONS.—A plan sponsor may elect not  
5 to have the amendments made by subsections (a),  
6 (b), and (d) apply to any plan year beginning before  
7 January 1, 2014, either (as specified in the elec-  
8 tion)—

9                   (A) for all purposes for which such amend-  
10 ments apply, or

11                   (B) solely for purposes of determining the  
12 adjusted funding target attainment percentage  
13 under sections 436 of the Internal Revenue  
14 Code of 1986 and 206(g) of the Employee Re-  
15 tirement Income Security Act of 1974 for such  
16 plan year.

17 A plan shall not be treated as failing to meet the re-  
18 quirements of section 204(g) of such Act and section  
19 411(d)(6) of such Code solely by reason of an elec-  
20 tion under this paragraph.

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

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



1       “(f) ELECTION TO PREPAY FLAT DOLLAR PRE-  
2 MIUMS.—

3               “(1) IN GENERAL.—The designated payor may  
4 elect to prepay during any plan year the premiums  
5 due under clause (i) or (v), whichever is applicable,  
6 of section 4006(a)(3)(A) for the number of consecu-  
7 tive subsequent plan years (not greater than 5) spec-  
8 ified in the election.

9               “(2) AMOUNT OF PREPAYMENT.—

10               “(A) IN GENERAL.—The amount of the  
11 prepayment for any subsequent plan year under  
12 paragraph (1) shall be equal to the amount of  
13 the premium determined under clause (i) or (v),  
14 whichever is applicable, of section  
15 4006(a)(3)(A) for the plan year in which the  
16 prepayment is made.

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

1 granted in the case of a plan that has a de-  
2 crease in number of participants during a plan  
3 year with respect to which a prepayment has  
4 been made.

5 “(C) COORDINATION WITH PREMIUM FOR  
6 UNFUNDED VESTED BENEFITS.—The amount  
7 of the premium determined under section  
8 4006(a)(3)(A)(i) for the purpose of determining  
9 the prepayment amount for any plan year shall  
10 be determined without regard to the increase in  
11 such premium under section 4006(a)(3)(E).  
12 Such increase shall be paid in the same amount  
13 and at the same time as it would otherwise be  
14 paid without regard to this subsection.

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

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

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

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

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

5 (1) in subparagraph (A), by striking “Sep-  
6 tember 30, 2023” and inserting “September 30,  
7 2024”; and

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

**Calendar No. 331**

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> Session

**S. 2148**

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**A BILL**

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

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MARCH 24, 2014

Read the second time and placed on the calendar