

Calendar No. 174

111TH CONGRESS
1ST SESSION**H. R. 3548**

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 22, 2009

Received

OCTOBER 8, 2009

Read the first time

OCTOBER 13, 2009

Read the second time and placed on the calendar

AN ACT

To amend the Supplemental Appropriations Act, 2008 to provide for the temporary availability of certain additional emergency unemployment compensation, 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.**

4 This Act may be cited as the “Unemployment Com-
5 pensation Extension Act of 2009”.

1 **SEC. 2. ADDITIONAL EMERGENCY UNEMPLOYMENT COM-**
2 **PENSATION.**

3 (a) IN GENERAL.—Section 4002 of the Supplemental
4 Appropriations Act, 2008 (Public Law 110–252; 26
5 U.S.C. 3304 note) is amended by adding at the end the
6 following:

7 “(d) FURTHER ADDITIONAL EMERGENCY UNEM-
8 PLOYMENT COMPENSATION.—

9 “(1) IN GENERAL.—If, at the time that the
10 amount added to an individual’s account under sub-
11 section (c)(1) (hereinafter ‘additional emergency un-
12 employment compensation’) is exhausted or at any
13 time thereafter, such individual’s State is in an ex-
14 tended benefit period (as determined under para-
15 graph (2)), such account shall be further augmented
16 by an amount (hereinafter ‘further additional emer-
17 gency unemployment compensation’) equal to the
18 lesser of—

19 “(A) 50 percent of the total amount of
20 regular compensation (including dependents’ al-
21 lowances) payable to the individual during the
22 individual’s benefit year under the State law; or

23 “(B) 13 times the individual’s average
24 weekly benefit amount (as determined under
25 subsection (b)(2)) for the benefit year.

1 “(2) EXTENDED BENEFIT PERIOD.—For pur-
2 poses of paragraph (1), a State shall be considered
3 to be in an extended benefit period, as of any given
4 time, if such a period would then be in effect for
5 such State under the Federal-State Extended Unem-
6 ployment Compensation Act of 1970 if—

7 “(A) section 203(d) of such Act—

8 “(i) were applied by substituting ‘6’
9 for ‘5’ each place it appears; and

10 “(ii) did not include the requirement
11 under paragraph (1)(A) thereof; or

12 “(B) section 203(f) of such Act were ap-
13 plied to such State—

14 “(i) regardless of whether or not the
15 State had by law provided for its applica-
16 tion;

17 “(ii) by substituting ‘8.5’ for ‘6.5’ in
18 paragraph (1)(A)(i) thereof; and

19 “(iii) as if it did not include the re-
20 quirement under paragraph (1)(A)(ii)
21 thereof.

22 “(3) COORDINATION RULE.—Notwithstanding
23 an election under section 4001(e) by a State to pro-
24 vide for the payment of emergency unemployment
25 compensation prior to extended compensation, such

1 State may pay extended compensation to an other-
2 wise eligible individual prior to any further addi-
3 tional emergency unemployment compensation, if
4 such individual claimed extended compensation for
5 at least 1 week of unemployment after the exhaus-
6 tion of additional emergency unemployment com-
7 pensation.

8 “(4) LIMITATION.—The account of an indi-
9 vidual may be augmented not more than once under
10 this subsection.”.

11 (b) CONFORMING AMENDMENT TO NON-AUGMENTA-
12 TION RULE.—Section 4007(b)(2) of the Supplemental Ap-
13 propriations Act, 2008 (Public Law 110–252; 26 U.S.C.
14 3304 note) is amended—

15 (1) by striking “then section 4002(c)” and in-
16 serting “then subsections (c) and (d) of section
17 4002”; and

18 (2) by striking “paragraph (2) of such section)”
19 and inserting “paragraph (2) of such subsection (c)
20 or (d) (as the case may be))”.

21 (c) TRANSFER OF FUNDS.—Section 4004(e)(1) of
22 the Supplemental Appropriations Act, 2008 (Public Law
23 110–252; 26 U.S.C. 3304 note) is amended by striking
24 “Act;” and inserting “Act and the Unemployment Com-
25 pensation Extension Act of 2009;”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply as if included in the enactment
3 of the Supplemental Appropriations Act, 2008, except that
4 no amount shall be payable by virtue of such amendments
5 with respect to any week of unemployment commencing
6 before the date of the enactment of this Act.

7 **SEC. 3. 0.2 PERCENT FUTA SURTAX.**

8 (a) IN GENERAL.—Section 3301 of the Internal Rev-
9 enue Code of 1986 (relating to rate of tax) is amended—
10 (1) by striking “through 2009” in paragraph
11 (1) and inserting “through 2010”, and
12 (2) by striking “calendar year 2010” in para-
13 graph (2) and inserting “calendar year 2011”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to wages paid after December 31,
16 2009.

17 **SEC. 4. REPORTING OF FIRST DAY OF EARNINGS TO DIREC-**
18 **TORY OF NEW HIRES.**

19 (a) IN GENERAL.—Section 453A(b)(1)(A) of the So-
20 cial Security Act (42 U.S.C. 653a(b)(1)(A)) is amended
21 by inserting “the date services for remuneration were first
22 performed by the employee,” after “of the employee,”.

23 (b) REPORTING FORMAT AND METHOD.—Section
24 453A(c) of the Social Security Act (42 U.S.C. 653a(c))

1 is amended by inserting “, to the extent practicable,” after
2 “Each report required by subsection (b) shall”.

3 (c) EFFECTIVE DATE.—

4 (1) IN GENERAL.—Subject to paragraph (2),
5 the amendments made by this section shall take ef-
6 fect 6 months after the date of enactment of this
7 Act.

8 (2) COMPLIANCE TRANSITION PERIOD.—If the
9 Secretary of Health and Human Services determines
10 that State legislation (other than legislation appro-
11 priating funds) is required in order for a State plan
12 under part D of title IV of the Social Security Act
13 to meet the additional requirements imposed by the
14 amendment made by subsection (a), the plan shall
15 not be regarded as failing to meet such requirements
16 before the first day of the second calendar quarter
17 beginning after the close of the first regular session
18 of the State legislature that begins after the effective
19 date of such amendment. If the State has a 2-year
20 legislative session, each year of the session is deemed
21 to be a separate regular session of the State legisla-
22 ture.

1 **SEC. 5. COLLECTION IN ALL STATES OF UNEMPLOYMENT**
2 **COMPENSATION DUE TO FRAUD.**

3 (a) IN GENERAL.—Subsection (f) of section 6402 of
4 the Internal Revenue Code of 1986 is amended by striking
5 paragraph (3) and redesignating paragraphs (4) through
6 (8) as paragraphs (3) through (7), respectively.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to refunds payable on or after the
9 date of the enactment of this Act.

Passed the House of Representatives September 22,
2009.

Attest: LORRAINE C. MILLER,
Clerk.

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