To ensure that emergency services volunteers are not counted as full-time employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

SECTION 1. SHORT TITLE.

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

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SECTION 1. SHORT TITLE.

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SEC. 2. EMERGENCY SERVICES VOLUNTEERS.

(a) IN GENERAL.—Section 4980H(c)(4) of the Internal Revenue Code of 1986 is amended by adding at the end the following:

“(C) Exception.—

“(i) In general.—For purposes of this section, a qualified emergency services volunteer shall not be counted in determining the number of full-time employees who are employed by an employer.

“(ii) Definition of qualified emergency services volunteer.—The term ‘qualified emergency services volunteer’ means any bona fide volunteer, as defined by paragraph (11)(B)(i) of section 457(e) performing fire fighting and prevention services, emergency medical services, or ambulance services for an eligible employer, as defined by paragraph (1) of such section.”.

(b) RULE OF CONSTRUCTION.—Nothing in this section, or the amendment made by this section, shall be construed to modify the treatment of qualified emergency services volunteers (as defined in subparagraph (C) of section 4980H(c)(4) of the Internal Revenue Code of 1986, as added by subsection (a)) in any capacity other than
the treatment of such volunteers under the shared respon-
sibility provision for employers with respect to health cov-
erage under the Patient Protection and Affordable Care
Act.