

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

# H. R. 3979

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## AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Protecting Volunteer  
3 Firefighters and Emergency Responders Act of 2014”.

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

6 (a) IN GENERAL.—Section 4980H(c) of the Internal  
7 Revenue Code of 1986 is amended by redesignating para-  
8 graphs (5), (6), and (7) as paragraphs (6), (7), and (8),  
9 respectively, and by inserting after paragraph (4) the fol-  
10 lowing new paragraph:

11 “(5) SPECIAL RULES FOR CERTAIN EMERGENCY  
12 SERVICES, GOVERNMENT, AND NONPROFIT VOLUN-  
13 TEERS.—

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

23 “(B) CERTAIN OTHER GOVERNMENT AND  
24 NONPROFIT VOLUNTEERS.—

25 “(I) IN GENERAL.—Services rendered  
26 as a bona fide volunteer to a specified em-

1            ployer shall not be taken into account  
2            under this section as service provided by  
3            an employee.

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

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

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

19            “(iii) SPECIFIED EMPLOYER.—For  
20            purposes of this subparagraph, the term  
21            ‘specified employer’ means—

22            “(I) any government entity, and

23            “(II) any organization described  
24            in section 501(c) and exempt from tax  
25            under section 501(a).

1                   “(iv) COORDINATION WITH SUBPARA-  
2                   GRAPH (A).—This subparagraph shall not  
3                   fail to apply with respect to services merely  
4                   because such services are qualified services  
5                   (as defined in section 457(e)(11)(C)).”.

6           (b) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to months beginning after Decem-  
8 ber 31, 2013.

          Passed the House of Representatives March 11,  
2014.

Attest:

*Clerk.*



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