113TH CONGRESS
2d Session
HOUSE OF REPRESENTATIVES
REPORT
113–360

PROTECTING VOLUNTEER FIREFIGHTERS AND EMERGENCY RESPONDERS ACT OF 2014

FEBRUARY 25, 2014.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. CAMP, from the Committee on Ways and Means, submitted the following

R E P O R T

[To accompany H.R. 3979]

[Including cost estimate of the Congressional Budget Office]

The Committee on Ways and Means, to whom was referred the bill (H.R. 3979) 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, having considered the same, report favorably thereon with an amendment and recommend that the bill as amended do pass.

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The amendment is as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Protecting Volunteer Firefighters and Emergency Responders Act of 2014".

SEC. 2. EMERGENCY SERVICES VOLUNTEERS.

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

"(5) SPECIAL RULE FOR CERTAIN EMERGENCY SERVICES VOLUNTEERS.—Any qualified services rendered as a bona fide volunteer to an eligible employer shall not be taken into account under this section as service provided by an employee. For purposes of the preceding sentence, the terms 'qualified services', 'bona fide volunteer', and 'eligible employer' shall have the respective meanings given such terms under section 457(e).".

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.

I. SUMMARY AND BACKGROUND

A. PURPOSE AND SUMMARY

H.R. 3979 would amend section 4980H of the Internal Revenue Code of 1986 ("the Code") to ensure that qualified emergency services volunteers are not counted in determining the full-time employees or full-time equivalents of a given employer for purposes of the employer mandate under the Patient Protection and Affordable Care Act (PPACA).

B. BACKGROUND AND NEED FOR LEGISLATION

Many communities rely exclusively upon volunteer fire departments for fire protection and emergency medical services. In these communities, volunteers may receive nominal incentives and may be assigned to multiple 12- and 24-hour shifts—easily allowing them to work in excess of 30 hours per week. Because the Internal Revenue Service ("IRS") has a history of treating volunteer firefighters as "employees" for tax purposes, concerns have been expressed that the IRS could treat these volunteers as "employees" for purposes of the employer mandate.

If incorrectly implemented, volunteer fire departments may be unintentionally forced to comply with requirements under the employer mandate (applying to full-time workers working 30 hours or more per week) that could force them to close or curtail their emergency response activities.

The International Association of Fire Chiefs has warned that over "780,000 other volunteer firefighters throughout the nation, are classified as 'employees' of their fire departments. This classification could force fire departments to offer health insurance to volunteers, a requirement which very few fire departments could meet, and even fewer volunteers want."

On January 10, 2014, the Department of the Treasury ("Treasury") released a blog posting stating that "final regulations, which we expect to issue shortly" would "not require volunteer hours of

bona fide volunteer firefighters and volunteer emergency medical personnel at governmental or tax-exempt organizations to be counted when determining full-time employees (or full-time equivalents)." As of February 4, 2014 (the date the Committee marked up and ordered reported H.R. 3979), however, no final regulations had been issued, and there remained considerable uncertainty as to how the employer mandate would apply to emergency services volunteers.

Subsequent to the Committee's action, on February 10, 2014, Treasury and the IRS issued final regulations under section 4980H. The final regulations provide that hours of service do not include hours worked as a "bona fide volunteer."

Unfortunately, however, arbitrary regulatory guidance—even the final rule issued in response to the Committee's action on H.R. 3979—does not provide the same degree of certainty as would the Protecting Volunteer Firefighters and Emergency Responders Act of 2014. The history of this Administration's own rulemaking process with respect to the employer mandate demonstrates that Treasury can and will amend its previous regulatory guidance with little or no notice. For example, on July 2, 2013, a Treasury blog posting unexpectedly announced a delay of the employer mandate for 2014—overriding previously issued guidance from December of 2012. Additionally, other aspects of the final rule issued on February 10, 2014, suddenly amended previous guidance by delaying this mandate for an additional year for selected classes of employers. An Act of Congress is the only way to offer lasting certainty to fire departments—and much-needed peace of mind to our brave emergency services volunteers—across the nation.

C. LEGISLATIVE HISTORY

Background

H.R. 3979 was introduced on January 31, 2014, and was referred to the Committee on Ways and Means.

Committee action

The Committee on Ways and Means marked up H.R. 3979, the Protecting Volunteer Firefighters and Emergency Responders Act of 2014, on February 4, 2014, and ordered the bill, as amended, favorably reported (with a quorum being present).

Committee hearings

On January 28, 2014, the Full Committee held a hearing on the "Impact of the Employer Mandate's Definition of Full-time Employee on Jobs and Opportunities."

II. EXPLANATION OF THE BILL

A. EMERGENCY SERVICES VOLUNTEERS

PRESENT LAW

Employer shared responsibility for health coverage

In general

Under PPACA,[1] as amended by the Health Care and Education Reconciliation Act of 2010[2] (generally referred to collectively as the "Affordable Care Act" or "ACA"), an applicable large employer may be subject to a tax, called an "assessable payment," for a month if one or more of its full-time employees is certified to the employer as receiving for the month a premium assistance credit for health insurance purchased on an American Health Benefit Exchange or reduced cost-sharing for the employee's share of expenses covered by such health insurance.[3] (This is sometimes referred to as the employer shared responsibility requirement.) As discussed below, the amount of the assessable payment depends on whether the employer offers its full-time employees and their dependents the opportunity to enroll in minimum essential coverage under a group health plan sponsored by the employer and, if it does, whether the coverage offered is affordable and provides minimum value.

Under the ACA, these rules are effective for months beginning after December 31, 2013. However, the IRS has announced that no assessable payments will be assessed for 2014.[4] On February 10, 2014, Treasury and the IRS issued final regulations on the employer shared responsibility requirement and announced that no assessable payments for 2015 will apply to applicable large employers that have fewer than 100 full-time employees and full-time equivalent employees and meet certain other requirements.[5]

Definitions of full-time employee and applicable large employer

For purposes of applying these rules, full-time employee means, with respect to any month, an employee who is employed on average at least 30 hours of service per week. Hours of service are to be determined under regulations, rules, and guidance prescribed by the Secretary of the Treasury, in consultation with the Secretary of Labor, including rules for employees who are not compensated on an hourly basis.

Applicable large employer generally means, with respect to a calendar year, an employer who employed an average of at least 50 full-time employees on business days during the preceding calendar

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[1] Pub. L. No 111–148, enacted March 23, 2010.

[2] Pub. L. No. 111–152, enacted March 30, 2010.

[3] Sec. 4980H, added to the Code by section 1513 of PPACA and amended by 10106 of PPACA and section 1003 of the Health Care and Education Reconciliation Act of 2010. (Unless otherwise stated, all section references herein are to the Internal Revenue Code of 1986, as amended.) An applicable large employer is also subject to annual reporting requirements under section 6056. Premium assistance credits for health insurance purchased on an American Health Benefit Exchange are provided under section 36B. Reduced cost-sharing for an individual's share of expenses covered by such health insurance is provided under section 1402 of PPACA. For further information on these provisions, see Part III.B–D of Joint Committee on Taxation, *Present Law and Background Relating to the Tax-Related Provisions in the Affordable Care Act* (JCX–6–13), March 4, 2013, available on the Joint Committee on Taxation website at www.jct.gov.

[4] Notice 2013–45, 2013–31 I.R.B. 116, Part III, Q&A–2.

[5] Section XV.D.6 of the preamble to the final regulations, 79 Fed. Reg. 8544, 8574–8575, February 12, 2014.

year.[6] Solely for purposes of determining whether an employer is an applicable large employer (that is, whether the employer has at least 50 full-time employees), besides the number of full-time employees, the employer must include the number of its full-time equivalent employees for a month, determined by dividing the aggregate number of hours of service of employees who are not full-time employees for the month by 120. In addition, in determining whether an employer is an applicable large employer, members of the same controlled group, group under common control, and affiliated service group are treated as a single employer.[7] If the group is an applicable large employer under this test, each member of the group is an applicable large employer even if any member by itself would not be an applicable large employer.[8]

Assessable payments

If an applicable large employer does not offer its full-time employees and their dependents minimum essential coverage under an employer-sponsored plan and at least one full-time employee is so certified to the employer, the employer may be subject to an assessable payment of $2,000[9] (divided by 12 and applied on a monthly basis) multiplied by the number of its full-time employees minus 30, regardless of the number of full-time employees so certified. For example, in 2016, Employer A fails to offer minimum essential coverage and has 100 full-time employees, 10 of whom receive premium assistance credits for the entire year. The employer's assessable payment is $2,000 for each employee over the 30-employee threshold, for a total of $140,000 ($2,000 multiplied by 70, that is, 100–30).

Generally an employee who is offered minimum essential coverage under an employer-sponsored plan is not eligible for a premium assistance credit or reduced cost-sharing unless the coverage is unaffordable or fails to provide minimum value.[10] However, if an employer offers its full-time employees and their dependents minimum essential coverage under an employer-sponsored plan and at least one full-time employee is certified as receiving a premium assistance credit or reduced cost-sharing (because the coverage is unaffordable or fails to provide minimum value), the employer may be subject to an assessable payment of $3,000 (divided by 12 and applied on a monthly basis) multiplied by the number of such full-time employees. However, the assessable payment in this case is capped at the amount that would apply if the employer failed to offer its full-time employees and their dependents minimum essen-

[6] Additional rules apply, for example, in the case of an employer that was not in existence for the entire preceding calendar year.

[7] The rules for determining controlled group, group under common control, and affiliated service group under section 414(b), (c), (m) and (o) apply for this purpose.

[8] In addition, in determining assessable payments (as discussed herein), only one 30-employee reduction in full-time employees applies to the group and is allocated among the members ratably based on the number of full-time employees employed by each member.

[9] For calendar years after 2014, the $2,000 dollar amount, and the $3,000 dollar amount referenced herein, are increased by the percentage (if any) by which the average per capita premium for health insurance coverage in the United States for the preceding calendar year (as estimated by the Secretary of Health and Human Services ("HHS") no later than October 1 of the preceding calendar year) exceeds the average per capita premium for 2013 (as determined by the Secretary of HHS), rounded down to the next lowest multiple of $10.

[10] Under section 36B(c)(2)(C), coverage under an employer-sponsored plan is unaffordable if the employee's share of the premium for self-only coverage exceeds 9.5 percent of household income, and the coverage fails to provide minimum value if the plan's share of total allowed cost of provided benefits is less than 60 percent of such costs.

tial coverage. For example, in 2016, Employer B offers minimum essential coverage and has 100 full-time employees, 20 of whom receive premium assistance credits for the entire year. The employer's assessable payment before consideration of the cap is $3,000 for each full-time employee receiving a credit, for a total of $60,000. The cap on the assessable payment is the amount that would have applied if the employer failed to offer coverage, or $140,000 ($2,000 multiplied by 70, that is, 100–30). In this example, the cap therefore does not affect the amount of the assessable payment, which remains at $60,000.

Proposed regulations

The IRS issued proposed regulations on the employer shared responsibility requirement on December 28, 2012.[11] The preamble to the proposed regulations invited the public to provide comments on issues relating to the application of the employer shared responsibility requirement. As of February 4, 2014—the date on which the Ways and Means Committee marked up and ordered reported H.R. 3979, as amended—final regulations had not yet been issued. As noted above and discussed further below, Treasury issued final regulations on February 10, 2014.

Emergency services volunteers

In general

In a January 10, 2014, blog posting, Treasury addressed the application of the employer shared responsibility requirement to individuals performing emergency services on a volunteer basis.[12] Treasury noted that, in response to the request for public comments on the proposed regulations, numerous comments were received on the treatment of services performed by volunteer firefighters and emergency medical personnel. The Treasury blog posting indicated that the then-forthcoming final regulations relating to the employer shared responsibility requirement generally would not require volunteer hours of bona fide volunteer firefighters and volunteer emergency medical personnel at governmental or tax-exempt organizations to be counted when determining full-time employees (or full-time equivalents).

The Treasury blog posting referred to existing Code rules relating to volunteers performing emergency services for an "eligible" employer, that is, a State or local government or an organization (other than a government entity) exempt from income tax.[13] These rules provide special treatment for certain deferred compensation plans providing only length of service awards to bona fide volunteers (or their beneficiaries) on account of qualified services performed by the volunteers. For this purpose, an individual is a bona fide volunteer if the individual's only compensation for performing qualified services is in the form of (1) reimbursement for (or a rea-

[11] REG–138006–12, 78 Fed. Reg. 218, January 2, 2013. The IRS issued an advance notice of the proposed regulations on December 28, 2012. As noted above, the IRS subsequently announced that no assessable payments will be assessed for 2014.

[12] "Treasury Ensures Fair Treatment for Volunteer Firefighters and Emergency Responders Under the Affordable Care Act," posted by Mark J. Mazur, Assistant Treasury Secretary for Tax Policy, at Treasury Notes (Treasury's official blog), January 10, 2014, available at http://www.treasury.gov/connect/blog/Pages/Treasury-Ensures-Fair-Treatment-for-Volunteer-Firefighters-and-Emergency-Responders-under-the-Affordable-Care-Act-Under-ACA.aspx.

[13] Sec. 457(e)(11)(A)(ii),(B) and (C).

sonable allowance for) reasonable expenses incurred in the performance of such services, or (2) reasonable benefits (including length of service awards), and nominal fees for such services, customarily paid by eligible employers in connection with the performance of such services by volunteers. Qualified services for this purpose are fire fighting and prevention services, emergency medical services, and ambulance services.

Final regulations

As noted above, final regulations were issued February 10, 2014, after the date on which the Ways and Means Committee marked up and ordered reported H.R. 3979, as amended. Under the final regulations, hours spent performing services as a bona fide volunteer are not treated as "hours of service" performed by employees for purposes of the employer shared responsibility requirement.[14] Thus, such hours are disregarded in determining an employer's full-time employees and full-time equivalent employees. For this purpose, the regulations define a bona fide volunteer as an employee of a government entity or tax-exempt organization[15] whose only compensation from that entity or organization is in the form of (1) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of services by volunteers, or (2) reasonable benefits (including length of service awards), and nominal fees, customarily paid by similar entities in connection with the performance of services by volunteers.[16] This definition is not limited to volunteers performing emergency services.

REASONS FOR CHANGE

When the Committee met to consider H.R. 3979 on February 4, 2014, Treasury had merely indicated through a blog posting that it intended to address, at some undetermined future time, the treatment of emergency services volunteers for purposes of the employer shared responsibility requirement. The Committee noted that, until final regulations providing further detail were issued, uncertainty existed as to how the requirement would apply in this context. In ordering reported H.R. 3979, as amended, the Committee expressed its view that it was important to provide clarity to these volunteers and the organizations to which they provide services, services that are vital to American communities.

The Committee has subsequently taken note that, in response to the Committee's action on this bill, Treasury and the IRS on February 10, 2014, issued final regulations addressing this general issue. In view of several recent instances where the Administration has significantly altered its own previous regulatory guidance concerning the employer mandate, however, the Committee remains concerned that emergency services volunteers face unwarranted uncertainty without a modification to the underlying statute itself. The Committee, therefore, continues to believe that the statutory change proposed in H.R. 3979 is necessary to provide that important clarity.

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[14] Treas. Reg. sec. 54.4980H–1(a)(24)(ii)(A).

[15] The regulations refer specifically to an organization described in section 501(c) that is exempt from taxation under section 501(a).

[16] Treas. Reg. sec. 54.4980H–1(a)(7).

EXPLANATION OF PROVISION

Under the provision, for purposes of the employer shared responsibility requirement, any qualified services as a bona fide volunteer for an eligible employer are not taken into account as service provided by an employee. For this purpose, qualified services, bona fide volunteer, and eligible employer have the same meanings as for purposes of the rules relating to deferred compensation plans of eligible employers.

EFFECTIVE DATE

The provision is effective for months beginning after December 31, 2013.

III. VOTES OF THE COMMITTEE

In compliance with clause 3(b) of rule XIII of the Rules of the House of Representatives, the following statement is made concerning the vote of the Committee on Ways and Means in its consideration of H.R. 3979, the "Protecting Volunteer Firefighters and Emergency Responders Act of 2014."

The bill, H.R. 3979, was ordered favorably reported as amended by a roll call vote of 37 yeas to 0 nays (with a quorum being present). The vote was as follows:

Representative	Yea	Nay	Present	Representative	Yea	Nay	Present
Mr. Camp	✓			Mr. Levin	✓		
Mr. Johnson	✓			Mr. Rangel	✓		
Mr. Brady	✓			Mr. McDermott	✓		
Mr. Ryan	✓			Mr. Lewis	✓		
Mr. Nunes	✓			Mr. Neal	✓		
Mr. Tiberi	✓			Mr. Becerra			
Mr. Reichert	✓			Mr. Doggett	✓		
Mr. Boustany	✓			Mr. Thompson	✓		
Mr. Roskam	✓			Mr. Larson	✓		
Mr. Gerlach	✓			Mr. Blumenauer	✓		
Mr. Price	✓			Mr. Kind	✓		
Mr. Buchanan	✓			Mr. Pascrell	✓		
Mr. Smith	✓			Mr. Crowley	✓		
Mr. Schock	✓			Ms. Schwartz			
Ms. Jenkins	✓			Mr. Davis	✓		
Mr. Paulsen	✓			Ms. Sanchez	✓		
Mr. Marchant	✓						
Ms. Black	✓						
Mr. Reed	✓						
Mr. Young	✓						
Mr. Kelly	✓						
Mr. Griffin	✓						
Mr. Renacci	✓						

IV. BUDGET EFFECTS OF THE BILL

A. COMMITTEE ESTIMATE OF BUDGETARY EFFECTS

In compliance with clause 3(d) of rule XIII of the Rules of the House of Representatives, the following statement is made concerning the effects on the budget of the bill, H.R. 3979, as reported.

The bill, as reported, is estimated to have no effect on Federal budget receipts for fiscal years 2014–2024.

B. STATEMENT REGARDING NEW BUDGET AUTHORITY AND TAX EXPENDITURES BUDGET AUTHORITY

In compliance with clause 3(c)(2) of rule XIII of the Rules of the House of Representatives, the Committee states that the bill involves no new or increased budget authority. The Committee states further that the bill involves no new or increased tax expenditures.

C. COST ESTIMATE PREPARED BY THE CONGRESSIONAL BUDGET OFFICE

In compliance with clause 3(c)(3) of rule XIII of the Rules of the House of Representatives, requiring a cost estimate prepared by the CBO, the following statement by CBO is provided.

U.S. CONGRESS,
CONGRESSIONAL BUDGET OFFICE,
Washington, DC, February 12, 2014.

Hon. DAVE CAMP,
Chairman, Committee on Ways and Means,
House of Representatives, Washington, DC.

DEAR MR. CHAIRMAN: The Congressional Budget Office has prepared the enclosed cost estimate for H.R. 3979, the Protecting Volunteer Firefighters and Emergency Responders Act of 2014.

If you wish further details on this estimate, we will be pleased to provide them. The CBO staff contact is Logan Timmerhoff.

Sincerely,

DOUGLAS W. ELMENDORF,
Director.

Enclosure.

H.R. 3979—Protecting Volunteer Firefighters and Emergency Responders Act of 2014

H.R. 3979 would amend the Internal Revenue Code to exclude volunteer hours of volunteer firefighters and emergency medical personnel from counting towards the calculation of the number of a firm's full-time employees for purposes of certain provisions of the Affordable Care Act. Those provisions require certain employers with 50 or more full-time equivalent employees to either offer health care coverage of a certain standard or be subject to penalties.

CBO and the staff of the Joint Committee on Taxation (JCT) estimate that H.R. 3979 would have no significant budgetary effect because the U.S. Treasury Department has issued final regulations that, by CBO's and JCT's assessment, provide the same treatment for those groups as H.R. 3979. Enacting H.R. 3979 would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

JCT has determined that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Logan Timmerhoff. The estimate was approved by David Weiner, Assistant Director for Tax Analysis.

D. MACROECONOMIC IMPACT ANALYSIS

In compliance with clause 3(h)(2) of rule XIII of the Rules of the House of Representatives, the following statement is made by the Joint Committee on Taxation with respect to the provisions of the bill amending the Internal Revenue Code of 1986: the effects of the bill on economic activity are so small as to be incalculable within the context of a model of the aggregate economy.

V. OTHER MATTERS TO BE DISCUSSED UNDER THE RULES OF THE HOUSE

A. COMMITTEE OVERSIGHT FINDINGS AND RECOMMENDATIONS

With respect to clause 3(c)(1) of rule XIII of the Rules of the House of Representatives (relating to oversight findings), the Committee advises that it was as a result of the Committee's review of the provisions of H.R. 3979 that the Committee concluded that it is appropriate to report the bill, as amended, favorably to the House of Representatives with the recommendation that the bill do pass.

B. STATEMENT OF GENERAL PERFORMANCE GOALS AND OBJECTIVES

With respect to clause 3(c)(4) of rule XIII of the Rules of the House of Representatives, the Committee advises that the bill contains no measure that authorizes funding, so no statement of general performance goals and objectives for which any measure authorizes funding is required.

C. INFORMATION RELATING TO UNFUNDED MANDATES

This information is provided in accordance with section 423 of the Unfunded Mandates Reform Act of 1995 (Pub. L. No. 104–4).

The Committee has determined that the bill does not contain Federal mandates on the private sector. The Committee has determined that the bill does not impose a Federal intergovernmental mandate on State, local, or tribal governments.

D. APPLICABILITY OF HOUSE RULE XXI 5(B)

Rule XXI 5(b) of the Rules of the House of Representatives provides, in part, that "A bill or joint resolution, amendment, or conference report carrying a Federal income tax rate increase may not be considered as passed or agreed to unless so determined by a vote of not less than three-fifths of the Members voting, a quorum being present." The Committee has carefully reviewed the bill, and states that the bill does not involve any Federal income tax rate increases within the meaning of the rule.

E. TAX COMPLEXITY ANALYSIS

Section 4022(b) of the Internal Revenue Service Restructuring and Reform Act of 1998 (the "IRS Reform Act") requires the staff of the Joint Committee on Taxation (in consultation with the Internal Revenue Service and the Treasury Department) to provide a tax complexity analysis. The complexity analysis is required for all legislation reported by the Senate Committee on Finance, the House Committee on Ways and Means, or any committee of conference if the legislation includes a provision that directly or indi-

rectly amends the Internal Revenue Code and has widespread applicability to individuals or small businesses.

Pursuant to clause 3(h)(1) of rule XIII of the Rules of the House of Representatives, the staff of the Joint Committee on Taxation has determined that a complexity analysis is not required under section 4022(b) of the IRS Reform Act because the bill contains no provisions that amend the Code and that have "widespread applicability" to individuals or small businesses, within the meaning of the rule.

F. CONGRESSIONAL EARMARKS, LIMITED TAX BENEFITS, AND LIMITED TARIFF BENEFITS

With respect to clause 9 of rule XXI of the Rules of the House of Representatives, the Committee has carefully reviewed the provisions of the bill, and states that the provisions of the bill do not contain any congressional earmarks, limited tax benefits, or limited tariff benefits within the meaning of the rule.

G. DUPLICATION OF FEDERAL PROGRAMS

In compliance with Sec. 3(j)(2) of H. Res. 5 (113th Congress), the Committee states that no provision of the bill establishes or reauthorizes: (1) a program of the Federal Government known to be duplicative of another Federal program, (2) a program included in any report from the Government Accountability Office to Congress pursuant to section 21 of Public Law 111–139, or (3) a program related to a program identified in the most recent Catalog of Federal Domestic Assistance, published pursuant to the Federal Program Information Act (Public Law 95–220, as amended by Public Law 98–169).

H. DISCLOSURE OF DIRECTED RULE MAKINGS

In compliance with Sec. 3(k) of H. Res. 5 (113th Congress), the following statement is made concerning directed rule makings: The Committee estimates that the bill requires no directed rule makings within the meaning of such section.

VI. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with clause 3(e) of rule XIII of the Rules of the House of Representatives, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italic, existing law in which no change is proposed is shown in roman):

INTERNAL REVENUE CODE OF 1986

* * * * * * *

Subtitle D—Miscellaneous Excise Taxes

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CHAPTER 43—QUALIFIED PENSION, ETC., PLANS

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SEC. 4980H. SHARED RESPONSIBILITY FOR EMPLOYERS REGARDING HEALTH COVERAGE.

(a) * * *

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(c) DEFINITIONS AND SPECIAL RULES.—For purposes of this section—

(1) * * *

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(5) SPECIAL RULE FOR CERTAIN EMERGENCY SERVICES VOLUNTEERS.—Any qualified services rendered as a bona fide volunteer to an eligible employer shall not be taken into account under this section as service provided by an employee. For purposes of the preceding sentence, the terms "qualified services", "bona fide volunteer", and "eligible employer" shall have the respective meanings given such terms under section 457(e).

[(5)**]** *(6)* INFLATION ADJUSTMENT.—

(A) * * *

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[(6)**]** *(7)* OTHER DEFINITIONS.—Any term used in this section which is also used in the Patient Protection and Affordable Care Act shall have the same meaning as when used in such Act.

[(7)**]** *(8)* TAX NONDEDUCTIBLE.—For denial of deduction for the tax imposed by this section, see section 275(a)(6).

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