

111TH CONGRESS  
2D SESSION

# H. R. 5279

To amend the Internal Revenue Code of 1986 to provide for active qualified public safety employees to elect to be covered under the hospital insurance tax, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 12, 2010

Mr. GENE GREEN of Texas (for himself and Mr. DOGGETT) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for active qualified public safety employees to elect to be covered under the hospital insurance tax, 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 “Public Safety Access  
5 to Medicare Act of 2010”.

1 **SEC. 2. ELECTION BY ACTIVE QUALIFIED PUBLIC SAFETY**  
 2 **EMPLOYEES TO BE COVERED UNDER THE**  
 3 **HOSPITAL INSURANCE TAX; PAYMENT FOR**  
 4 **RETROACTIVE QUARTERS OF COVERAGE.**

5 (a) ELECTION OF HI TAX COVERAGE.—Paragraph  
 6 (2) of section 3121(u) of the Internal Revenue Code of  
 7 1986 (relating to application of hospital insurance tax to  
 8 Federal, State, and local employment) is amended by add-  
 9 ing at the end the following new subparagraph:

10 “(E) ELECTION OF COVERAGE BY PUBLIC  
 11 SAFETY EMPLOYEES.—At the election of a  
 12 qualified public safety employee (as defined in  
 13 section 72(t)(10)(B)), subparagraph (C) shall  
 14 not apply to services performed (after the effec-  
 15 tive date of such election) for an employer by  
 16 such employee if such services would not (but  
 17 for an election under this clause) be treated as  
 18 employment by reason of subparagraph (C). An  
 19 election under this subparagraph, once made,  
 20 shall be irrevocable.”.

21 (b) PAYMENT OF EMPLOYEE SHARE OF TAXES TO  
 22 GET CREDIT FOR PREVIOUS UNCOVERED COVERAGE  
 23 QUARTERS.—

24 (1) IN GENERAL.—A qualified public safety em-  
 25 ployee who makes the election under 3121(u)(2)(E)  
 26 of the Internal Revenue Code of 1986, as added by

1 subsection (a), may further elect to make a payment  
2 (in the amount described in paragraph (3)) for serv-  
3 ices performed as such an employee over a contin-  
4 uous period (specified by such employee) imme-  
5 diately preceding the effective date of such election.  
6 An election under this paragraph, once made, shall  
7 be irrevocable.

8 (2) EVIDENCE OF EMPLOYMENT.—An election  
9 under paragraph (1) shall not be valid until the  
10 qualified public safety employee submits such evi-  
11 dence of services performed as the Secretary of the  
12 Treasury (in consultation with the Commissioner of  
13 Social Security) may require.

14 (3) PAYMENT.—

15 (A) AMOUNT OF PAYMENT.—The amount  
16 of a payment under paragraph (1) for services  
17 described in paragraph (1) is the amount equal  
18 to the tax which would (but for section  
19 3121(u)(2)(C)) of the Internal Revenue Code of  
20 1986) have been imposed by section 3101(b) of  
21 such Code on wages received for such services.

22 (B) DEPOSIT IN TREASURY AND TRANSFER  
23 TO TRUST FUND.—Any payment received under  
24 paragraph (1) shall be deposited in the Treas-  
25 ury of the United States as miscellaneous re-

1           ceipts, and an amount equal to such payment is  
2           hereby appropriated to the Federal Hospital In-  
3           surance Trust Fund out of any moneys in the  
4           Treasury not otherwise appropriated.

5           (4) PAYMENTS TAKEN INTO ACCOUNT IN DE-  
6           TERMINING QUARTERS OF COVERAGE FOR MEDICARE  
7           ELIGIBILITY.—Services for which payment is made  
8           under paragraph (1) shall be taken into account in  
9           applying               sections               226(a)(2)(C)(i),  
10          226(b)(2)(C)(ii)(I), and 226A(a)(1)(B)(iii) of the  
11          Social Security Act (42 U.S.C. 426(a)(2)(C)(i),  
12          426(b)(2)(C)(ii)(I), 426–1(a)(1)(B)(iii)) as if such  
13          services constituted medicare qualified government  
14          employment (as defined in section 210(p) of such  
15          Act).

16          (5) DEFINITIONS.—For purposes of this sub-  
17          section, the term “qualified public safety employee”  
18          has the meaning given such term in section  
19          72(t)(10)(B) of the Internal Revenue Code of 1986.

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