

113TH CONGRESS
1ST SESSION

H. R. 2618

To allow certain State and local government employees to elect to treat employment as medicare qualified government employment for purposes of entitlement to Medicare coverage.

IN THE HOUSE OF REPRESENTATIVES

JULY 8, 2013

Mr. GENE GREEN of Texas introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To allow certain State and local government employees to elect to treat employment as medicare qualified government employment for purposes of entitlement to Medicare coverage.

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. ABILITY FOR CERTAIN STATE AND LOCAL GOV-**
2 **ERNMENT EMPLOYEES TO ELECT TO TREAT**
3 **EMPLOYMENT AS MEDICARE QUALIFIED**
4 **GOVERNMENT EMPLOYMENT FOR PURPOSES**
5 **OF ENTITLEMENT TO MEDICARE COVERAGE.**

6 Section 210(p) of the Social Security Act (42 U.S.C.
7 410(p)) is amended—

8 (1) in paragraph (3)(B), by inserting “who has
9 not made an election under subject to paragraph (5)
10 and” after “an individual”; and

11 (2) by adding at the end the following new
12 paragraph:

13 “(5)(A) The Commissioner of Social Security shall
14 establish procedures under which an eligible individual de-
15 scribed in subparagraph (B) may, beginning on or after
16 the date that is 180 days after the date of the enactment
17 of this paragraph, make an irrevocable election to extend
18 the provisions of title XVIII, and sections 226 and 226A,
19 to services performed by such individual as an employee
20 of a State or political subdivision thereof in the same man-
21 ner as such provisions would be extended to such indi-
22 vidual if such State entered into (or modified) an agree-
23 ment with the Commissioner pursuant to section 218(n).

24 “(B) For purposes of subparagraph (A), an eligible
25 individual is an employee—

1 “(i) whose services without application of this
 2 paragraph would not otherwise be treated as employ-
 3 ment as that term applies under section 210(p) by
 4 reason of paragraph (3) of such section; and

5 “(ii) who is not otherwise covered under the
 6 State’s agreement under section 218.”.

7 **SEC. 2. MEDICARE PORTION OF PAYROLL TAXES FOR**
 8 **STATE AND LOCAL GOVERNMENT EMPLOY-**
 9 **EES WHO ELECT TO TREAT EMPLOYMENT AS**
 10 **MEDICARE QUALIFIED GOVERNMENT EM-**
 11 **PLOYMENT.**

12 (a) IN GENERAL.—Paragraph (7) of section 3121(b)
 13 of the Internal Revenue Code of 1986 is amended by strik-
 14 ing “or” at the end of subparagraph (E), by inserting
 15 “or” at the end of subparagraph (F), and by adding at
 16 the end the following new subparagraph:

17 “(G) service included under election made
 18 under section 210(p)(5) of the Social Security
 19 Act;”.

20 (b) EFFECTIVE DATE.—The amendments made by
 21 this section shall apply to remuneration paid after the date
 22 of the enactment of this Act.

○