

113TH CONGRESS
2D SESSION

H. R. 4970

To provide for the extension of certain unemployment benefits.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 2014

Mr. LOBIONDO (for himself, Mr. KILDEE, Mr. CICILLINE, Mr. RUNYAN, Mr. HORSFORD, Mr. KING of New York, Ms. TITUS, and Mr. SMITH of New Jersey) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure and Education and the Workforce, 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 provide for the extension of certain unemployment
benefits.

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; TABLE OF CONTENTS.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Emergency Unemployment Compensation Extension Act
6 of 2014”.

7 (b) TABLE OF CONTENTS.—The table of contents of
8 this Act is as follows:

- Sec. 1. Short title; table of contents.
- Sec. 2. Extension of emergency unemployment compensation program.
- Sec. 3. Temporary extension of extended benefit provisions.
- Sec. 4. Extension of funding for reemployment services and reemployment and eligibility assessment activities.
- Sec. 5. Additional extended unemployment benefits under the Railroad Unemployment Insurance Act.
- Sec. 6. Flexibility for unemployment program agreements.
- Sec. 7. Ending unemployment payments to jobless millionaires and billionaires.
- Sec. 8. GAO study on the use of work suitability requirements in unemployment insurance programs.
- Sec. 9. Funding stabilization.
- Sec. 10. Extension of customs user fees.

1 **SEC. 2. EXTENSION OF EMERGENCY UNEMPLOYMENT COM-**
 2 **PENSATION PROGRAM.**

3 (a) EXTENSION.—Section 4007(a)(2) of the Supple-
 4 mental Appropriations Act, 2008 (Public Law 110–252;
 5 26 U.S.C. 3304 note) is amended by striking “January
 6 1, 2014” and inserting “the date that is 5 months after
 7 the date of the enactment of the Emergency Unemploy-
 8 ment Compensation Extension Act of 2014”.

9 (b) FUNDING.—Section 4004(e)(1) of the Supple-
 10 mental Appropriations Act, 2008 (Public Law 110–252;
 11 26 U.S.C. 3304 note) is amended—

12 (1) in subparagraph (I), by striking “and” at
 13 the end;

14 (2) in subparagraph (J), by inserting “and” at
 15 the end; and

16 (3) by inserting after subparagraph (J) the fol-
 17 lowing:

1 “(K) the amendment made by section 2(a)
2 of the Emergency Unemployment Compensation
3 Extension Act of 2014;”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to weeks of unemployment begin-
6 ning on or after the date of the enactment of this Act.

7 **SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT**
8 **PROVISIONS.**

9 (a) IN GENERAL.—Section 2005 of the Assistance for
10 Unemployed Workers and Struggling Families Act, as
11 contained in Public Law 111–5 (26 U.S.C. 3304 note),
12 is amended—

13 (1) by striking “December 31, 2013” each
14 place it appears and inserting “the date that is 5
15 months after the date of the enactment of the Emer-
16 gency Unemployment Compensation Extension Act
17 of 2014”; and

18 (2) in subsection (c), by striking “June 30,
19 2014” and inserting “the date that is 11 months
20 after the date of the enactment of the Emergency
21 Unemployment Compensation Extension Act of
22 2014”.

23 (b) EXTENSION OF MATCHING FOR STATES WITH
24 NO WAITING WEEK.—Section 5 of the Unemployment
25 Compensation Extension Act of 2008 (Public Law 110–

1 449; 26 U.S.C. 3304 note) is amended by striking “June
2 30, 2014” and inserting “the date that is 11 months after
3 the date of the enactment of the Emergency Unemploy-
4 ment Compensation Extension Act of 2014”.

5 (c) EXTENSION OF MODIFICATION OF INDICATORS
6 UNDER THE EXTENDED BENEFIT PROGRAM.—Section
7 203 of the Federal-State Extended Unemployment Com-
8 pensation Act of 1970 (26 U.S.C. 3304 note) is amend-
9 ed—

10 (1) in subsection (d), by striking “December
11 31, 2013” and inserting “the date that is 5 months
12 after the date of the enactment of the Emergency
13 Unemployment Compensation Extension Act of
14 2014”; and

15 (2) in subsection (f)(2), by striking “December
16 31, 2013” and inserting “the date that is 5 months
17 after the date of the enactment of the Emergency
18 Unemployment Compensation Extension Act of
19 2014”.

20 (d) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to weeks of unemployment begin-
22 ning on or after the date of the enactment of this Act.

1 **SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT**
2 **SERVICES AND REEMPLOYMENT AND ELIGI-**
3 **BILITY ASSESSMENT ACTIVITIES.**

4 (a) EXTENSION.—

5 (1) IN GENERAL.—Section 4004(c)(2)(A) of the
6 Supplemental Appropriations Act, 2008 (Public Law
7 110–252; 26 U.S.C. 3304 note) is amended by strik-
8 ing “through fiscal year 2014” and inserting
9 “through fiscal year 2015”.

10 (2) EFFECTIVE DATE.—The amendment made
11 by this subsection shall take effect as if included in
12 the enactment of the American Taxpayer Relief Act
13 of 2012 (Public Law 112–240).

14 (b) TIMING FOR SERVICES AND ACTIVITIES.—

15 (1) IN GENERAL.—Section 4001(i)(1)(A) of the
16 Supplemental Appropriations Act, 2008 (Public Law
17 110–252; 26 U.S.C. 3304 note) is amended by add-
18 ing at the end the following new sentence:

19 “At a minimum, such reemployment services
20 and reemployment and eligibility assessment ac-
21 tivities shall be provided to an individual within
22 a time period (determined appropriate by the
23 Secretary) after the date the individual begins
24 to receive amounts under section 4002(b) (first
25 tier benefits) and, if applicable, again within a
26 time period (determined appropriate by the Sec-

1 retary) after the date the individual begins to
2 receive amounts under section 4002(d) (third
3 tier benefits).”.

4 (2) EFFECTIVE DATE.—The amendment made
5 by this subsection shall apply on and after the date
6 of the enactment of this Act.

7 (c) PURPOSES OF SERVICES AND ACTIVITIES.—The
8 purposes of the reemployment services and reemployment
9 and eligibility assessment activities under section 4001(i)
10 of the Supplemental Appropriations Act, 2008 (Public
11 Law 110–252; 26 U.S.C. 3304 note) are—

12 (1) to better link the unemployed with the over-
13 all workforce system by bringing individuals receiv-
14 ing unemployment insurance benefits in for person-
15 alized assessments and referrals to reemployment
16 services; and

17 (2) to provide individuals receiving unemploy-
18 ment insurance benefits with early access to specific
19 strategies that can help get them back into the
20 workforce faster, including through—

21 (A) the development of a reemployment
22 plan;

23 (B) the provision of access to relevant
24 labor market information;

1 (C) the provision of access to information
 2 about industry-recognized credentials that are
 3 regionally relevant or nationally portable;

4 (D) the provision of referrals to reemploy-
 5 ment services and training; and

6 (E) an assessment of the individual's on-
 7 going eligibility for unemployment insurance
 8 benefits.

9 **SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENE-**
 10 **FITS UNDER THE RAILROAD UNEMPLOY-**
 11 **MENT INSURANCE ACT.**

12 (a) EXTENSION.—

13 (1) IN GENERAL.—Section 2(c)(2)(D)(iii) of the
 14 Railroad Unemployment Insurance Act (45 U.S.C.
 15 352(c)(2)(D)(iii)) is amended—

16 (A) by striking “June 30, 2013” and in-
 17 serting “June 30, 2014”; and

18 (B) by striking “December 31, 2013” and
 19 inserting “December 31, 2014”.

20 (2) EFFECTIVE DATE.—The amendments made
 21 by this subsection shall apply to weeks of unemploy-
 22 ment beginning on or after the date of the enact-
 23 ment of this Act.

24 (b) CLARIFICATION ON AUTHORITY TO USE
 25 FUNDS.—Funds appropriated under either the first or

1 second sentence of clause (iv) of section 2(c)(2)(D) of the
 2 Railroad Unemployment Insurance Act shall be available
 3 to cover the cost of additional extended unemployment
 4 benefits provided under such section 2(c)(2)(D) by reason
 5 of the amendments made by subsection (a) as well as to
 6 cover the cost of such benefits provided under such section
 7 2(c)(2)(D), as in effect on the day before the date of en-
 8 actment of this Act.

9 (c) FUNDING FOR ADMINISTRATION.—Out of any
 10 funds in the Treasury not otherwise appropriated, there
 11 are appropriated to the Railroad Retirement Board
 12 \$250,000 for administrative expenses associated with the
 13 payment of additional extended unemployment benefits
 14 provided under section 2(c)(2)(D) of the Railroad Unem-
 15 ployment Insurance Act by reason of the amendments
 16 made by subsection (a), to remain available until ex-
 17 pended.

18 **SEC. 6. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM**

19 **AGREEMENTS.**

20 (a) FLEXIBILITY.—

21 (1) IN GENERAL.—Subsection (g) of section
 22 4001 of the Supplemental Appropriations Act, 2008
 23 (Public Law 110–252; 26 U.S.C. 3304 note) shall
 24 not apply with respect to a State that has enacted

1 a law before June 30, 2014, that, upon taking ef-
2 fect, would violate such subsection.

3 (2) EFFECTIVE DATE.—Paragraph (1) is effec-
4 tive with respect to weeks of unemployment begin-
5 ning on or after the date of the enactment of this
6 Act.

7 (b) PERMITTING A SUBSEQUENT AGREEMENT.—
8 Nothing in title IV of the Supplemental Appropriations
9 Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note)
10 shall preclude a State whose agreement under such title
11 was terminated from entering into a subsequent agree-
12 ment under such title on or after the date of the enact-
13 ment of this Act if the State, taking into account the ap-
14 plication of subsection (a), would otherwise meet the re-
15 quirements for an agreement under such title.

16 **SEC. 7. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS**
17 **MILLIONAIRES AND BILLIONAIRES.**

18 (a) PROHIBITION.—Notwithstanding any other provi-
19 sion of law, no Federal funds may be used for payments
20 of unemployment compensation under the emergency un-
21 employment compensation program under title IV of the
22 Supplemental Appropriations Act, 2008 (Public Law 110–
23 252; 26 U.S.C. 3304 note) to an individual whose adjusted
24 gross income in the preceding year was equal to or greater
25 than \$1,000,000.

1 (b) COMPLIANCE.—Unemployment insurance appli-
2 cations shall include a form or procedure for an individual
3 applicant to certify the individual’s adjusted gross income
4 was not equal to or greater than \$1,000,000 in the pre-
5 ceding year.

6 (c) AUDITS.—The certifications required by sub-
7 section (b) shall be auditable by the U.S. Department of
8 Labor or the U.S. Government Accountability Office.

9 (d) STATUS OF APPLICANTS.—It is the duty of the
10 States to verify the residency, employment, legal, and in-
11 come status of applicants for unemployment insurance
12 and no Federal funds may be expended for purposes of
13 determining whether or not the prohibition under sub-
14 section (a) applies with respect to an individual.

15 (e) EFFECTIVE DATE.—The prohibition under sub-
16 section (a) shall apply to weeks of unemployment begin-
17 ning on or after the date of the enactment of this Act.

18 **SEC. 8. GAO STUDY ON THE USE OF WORK SUITABILITY RE-**
19 **QUIREMENTS IN UNEMPLOYMENT INSUR-**
20 **ANCE PROGRAMS.**

21 (a) STUDY.—The Comptroller General of the United
22 States shall conduct a study on the use of work suitability
23 requirements to strengthen requirements to ensure that
24 unemployment insurance benefits are being provided to in-
25 dividuals who are actively looking for work and who truly

1 want to return to the labor force. Such study shall include
 2 an analysis of—

3 (1) how work suitability requirements work
 4 under both State and Federal unemployment insur-
 5 ance programs; and

6 (2) how to incorporate and improve such re-
 7 quirements under Federal unemployment insurance
 8 programs; and

9 (3) other items determined appropriate by the
 10 Comptroller General.

11 (b) BRIEFING.—Not later than 90 days after the date
 12 of the enactment of this Act, the Comptroller General of
 13 the United States shall brief Congress on the ongoing
 14 study required under subsection (a). Such briefing shall
 15 include preliminary recommendations for such legislation
 16 and administrative action as the Comptroller General de-
 17 termines appropriate.

18 **SEC. 9. FUNDING STABILIZATION.**

19 (a) FUNDING STABILIZATION UNDER THE INTERNAL
 20 REVENUE CODE.—The table in subclause (II) of section
 21 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is
 22 amended to read as follows:

“If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, 2016, 2017, or 2018.	90%	110%
2019	85%	115%
2020	80%	120%

“If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2021	75%	125%
After 2021	70%	130%”.

1 (b) FUNDING STABILIZATION UNDER ERISA.—

2 (1) IN GENERAL.—The table in subclause (II)
3 of section 303(h)(2)(C)(iv) of the Employee Retirement
4 Income Security Act of 1974 is amended to
5 read as follows:

“If the calendar year is:	The applicable minimum percentage is:	The applicable maximum percentage is:
2012, 2013, 2014, 2015, 2016, 2017, or 2018.	90%	110%
2019	85%	115%
2020	80%	120%
2021	75%	125%
After 2021	70%	130%”.

6 (2) CONFORMING AMENDMENT.—

7 (A) IN GENERAL.—Clause (ii) of section
8 101(f)(2)(D) of such Act is amended by striking
9 “2015” and inserting “2021”.

10 (B) STATEMENTS.—The Secretary of
11 Labor shall modify the statements required
12 under subclauses (I) and (II) of section
13 101(f)(2)(D)(i) of such Act to conform to the
14 amendments made by this section.

15 (c) STABILIZATION NOT TO APPLY FOR PURPOSES
16 OF CERTAIN ACCELERATED BENEFIT DISTRIBUTION
17 RULES.—

1 (1) INTERNAL REVENUE CODE OF 1986.—The
2 second sentence of paragraph (2) of section 436(d)
3 of the Internal Revenue Code of 1986 is amended by
4 striking “of such plan” and inserting “of such plan
5 (determined by not taking into account any adjust-
6 ment of segment rates under section
7 430(h)(2)(C)(iv))”.

8 (2) EMPLOYEE RETIREMENT INCOME SECURITY
9 ACT OF 1974.—The second sentence of subparagraph
10 (B) of section 206(g)(3) of the Employee Retirement
11 Income Security Act of 1974 (29 U.S.C.
12 1056(g)(3)(B)) is amended by striking “of such
13 plan” and inserting “of such plan (determined by
14 not taking into account any adjustment of segment
15 rates under section 303(h)(2)(C)(iv))”.

16 (3) EFFECTIVE DATE.—

17 (A) IN GENERAL.—Except as provided in
18 subparagraph (B), the amendments made by
19 this subsection shall apply to plan years begin-
20 ning after December 31, 2014.

21 (B) COLLECTIVELY BARGAINED PLANS.—
22 In the case of a plan maintained pursuant to 1
23 or more collective bargaining agreements, the
24 amendments made by this subsection shall

1 apply to plan years beginning after December
2 31, 2015.

3 (4) PROVISIONS RELATING TO PLAN AMEND-
4 MENTS.—

5 (A) IN GENERAL.—If this paragraph ap-
6 plies to any amendment to any plan or annuity
7 contract, such plan or contract shall be treated
8 as being operated in accordance with the terms
9 of the plan during the period described in sub-
10 paragraph (B)(ii).

11 (B) AMENDMENTS TO WHICH PARAGRAPH
12 APPLIES.—

13 (i) IN GENERAL.—This paragraph
14 shall apply to any amendment to any plan
15 or annuity contract which is made—

16 (I) pursuant to the amendments
17 made by this subsection, or pursuant
18 to any regulation issued by the Sec-
19 retary of the Treasury or the Sec-
20 retary of Labor under any provision
21 as so amended, and

22 (II) on or before the last day of
23 the first plan year beginning on or
24 after January 1, 2016, or such later

1 date as the Secretary of the Treasury
2 may prescribe.

3 (ii) CONDITIONS.—This subsection
4 shall not apply to any amendment unless,
5 during the period—

6 (I) beginning on the date that
7 the amendments made by this sub-
8 section or the regulation described in
9 clause (i)(I) takes effect (or in the
10 case of a plan or contract amendment
11 not required by such amendments or
12 such regulation, the effective date
13 specified by the plan), and

14 (II) ending on the date described
15 in clause (i)(II) (or, if earlier, the
16 date the plan or contract amendment
17 is adopted),

18 the plan or contract is operated as if such
19 plan or contract amendment were in effect,
20 and such plan or contract amendment ap-
21 plies retroactively for such period.

22 (C) ANTI-CUTBACK RELIEF.—A plan shall
23 not be treated as failing to meet the require-
24 ments of section 204(g) of the Employee Re-
25 tirement Income Security Act of 1974 and sec-

1 tion 411(d)(6) of the Internal Revenue Code of
2 1986 solely by reason of a plan amendment to
3 which this paragraph applies.

4 (d) MODIFICATION OF FUNDING TARGET DETER-
5 MINATION PERIODS.—

6 (1) INTERNAL REVENUE CODE OF 1986.—
7 Clause (i) of section 430(h)(2)(B) of the Internal
8 Revenue Code of 1986 is amended by striking “the
9 first day of the plan year” and inserting “the valu-
10 ation date for the plan year”.

11 (2) EMPLOYEE RETIREMENT INCOME SECURITY
12 ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of
13 the Employee Retirement Income Security Act of
14 1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by
15 striking “the first day of the plan year” and insert-
16 ing “the valuation date for the plan year”.

17 (e) EFFECTIVE DATE.—

18 (1) IN GENERAL.—The amendments made by
19 subsections (a), (b), and (d) shall apply with respect
20 to plan years beginning after December 31, 2012.

21 (2) ELECTIONS.—A plan sponsor may elect not
22 to have the amendments made by subsections (a),
23 (b), and (d) apply to any plan year beginning before
24 January 1, 2014, either (as specified in the elec-
25 tion)—

1 (A) for all purposes for which such amend-
 2 ments apply, or

3 (B) solely for purposes of determining the
 4 adjusted funding target attainment percentage
 5 under sections 436 of the Internal Revenue
 6 Code of 1986 and 206(g) of the Employee Re-
 7 tirement Income Security Act of 1974 for such
 8 plan year.

9 A plan shall not be treated as failing to meet the re-
 10 quirements of section 204(g) of such Act and section
 11 411(d)(6) of such Code solely by reason of an elec-
 12 tion under this paragraph.

13 **SEC. 10. EXTENSION OF CUSTOMS USER FEES.**

14 Section 13031(j)(3) of the Consolidated Omnibus
 15 Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3))
 16 is amended—

17 (1) in subparagraph (A), by striking “Sep-
 18 tember 30, 2023” and inserting “September 30,
 19 2024”; and

20 (2) in subparagraph (B)(i), by striking “Sep-
 21 tember 30, 2023” and inserting “September 30,
 22 2024”.

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