

113TH CONGRESS
1ST SESSION

S. 1798

To ensure that emergency services volunteers are not counted as full-time employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

IN THE SENATE OF THE UNITED STATES

DECEMBER 10, 2013

Mr. WARNER (for himself, Mr. MANCHIN, Mr. TOOMEY, Mr. KING, Ms. COLLINS, and Mr. BEGICH) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To ensure that emergency services volunteers are not counted as full-time 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Protecting Volunteer
5 Firefighters and Emergency Responders Act”.

1 **SEC. 2. EMERGENCY SERVICES VOLUNTEERS.**

2 (a) IN GENERAL.—Section 4980H(c)(4) of the Inter-
3 nal Revenue Code of 1986 is amended by adding at the
4 end the following:

5 “(C) EXCEPTION.—

6 “(i) IN GENERAL.—For purposes of
7 this section, a qualified emergency services
8 volunteer shall not be counted in deter-
9 mining the number of full-time employees
10 who are employed by an employer.

11 “(ii) DEFINITION OF QUALIFIED
12 EMERGENCY SERVICES VOLUNTEER.—The
13 term ‘qualified emergency services volun-
14 teer’ means any bona fide volunteer, as de-
15 fined by paragraph (11)(B)(i) of section
16 457(e) performing fire fighting and pre-
17 vention services, emergency medical serv-
18 ices, or ambulance services for an eligible
19 employer, as defined by paragraph (1) of
20 such section.”.

21 (b) RULE OF CONSTRUCTION.—Nothing in this sec-
22 tion, or the amendment made by this section, shall be con-
23 strued to modify the treatment of qualified emergency
24 services volunteers (as defined in subparagraph (C) of sec-
25 tion 4980H(c)(4) of the Internal Revenue Code of 1986,
26 as added by subsection (a)) in any capacity other than

1 the treatment of such volunteers under the shared respon-
2 sibility provision for employers with respect to health cov-
3 erage under the Patient Protection and Affordable Care
4 Act.

