

113TH CONGRESS
2D SESSION

S. 2532

To provide for the extension of certain unemployment benefits.

IN THE SENATE OF THE UNITED STATES

JUNE 25, 2014

Mr. REED (for himself and Mr. HELLER) introduced the following bill; which
was read twice and referred to the Committee on Finance

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:

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

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

4 **SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT**
 5 **PROVISIONS.**

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

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

15 (2) in subsection (c), by striking “June 30,
 16 2014” and inserting “the date that is 11 months
 17 after the date of the enactment of the Emergency
 18 Unemployment Compensation Extension Act of
 19 2014”.

20 (b) EXTENSION OF MATCHING FOR STATES WITH
 21 NO WAITING WEEK.—Section 5 of the Unemployment
 22 Compensation Extension Act of 2008 (Public Law 110–
 23 449; 26 U.S.C. 3304 note) is amended by striking “June
 24 30, 2014” and inserting “the date that is 11 months after

1 the date of the enactment of the Emergency Unemploy-
 2 ment Compensation Extension Act of 2014”.

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

8 (1) in subsection (d), by striking “December
 9 31, 2013” and inserting “the date that is 5 months
 10 after the date of the enactment of the Emergency
 11 Unemployment Compensation Extension Act of
 12 2014”; and

13 (2) in subsection (f)(2), by striking “December
 14 31, 2013” and inserting “the date that is 5 months
 15 after the date of the enactment of the Emergency
 16 Unemployment Compensation Extension Act of
 17 2014”.

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

21 **SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT**
 22 **SERVICES AND REEMPLOYMENT AND ELIGI-**
 23 **BILITY ASSESSMENT ACTIVITIES.**

24 (a) EXTENSION.—

1 (1) IN GENERAL.—Section 4004(c)(2)(A) of the
2 Supplemental Appropriations Act, 2008 (Public Law
3 110–252; 26 U.S.C. 3304 note) is amended by strik-
4 ing “through fiscal year 2014” and inserting
5 “through fiscal year 2015”.

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

10 (b) TIMING FOR SERVICES AND ACTIVITIES.—

11 (1) IN GENERAL.—Section 4001(i)(1)(A) of the
12 Supplemental Appropriations Act, 2008 (Public Law
13 110–252; 26 U.S.C. 3304 note) is amended by add-
14 ing at the end the following new sentence:

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

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

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

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

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

18 (A) the development of a reemployment
 19 plan;

20 (B) the provision of access to relevant
 21 labor market information;

22 (C) the provision of access to information
 23 about industry-recognized credentials that are
 24 regionally relevant or nationally portable;

1 (D) the provision of referrals to reemploy-
 2 ment services and training; and

3 (E) an assessment of the individual's on-
 4 going eligibility for unemployment insurance
 5 benefits.

6 **SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENE-**
 7 **FITS UNDER THE RAILROAD UNEMPLOY-**
 8 **MENT INSURANCE ACT.**

9 (a) EXTENSION.—

10 (1) IN GENERAL.—Section 2(c)(2)(D)(iii) of the
 11 Railroad Unemployment Insurance Act (45 U.S.C.
 12 352(c)(2)(D)(iii)) is amended—

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

15 (B) by striking “December 31, 2013” and
 16 inserting “December 31, 2014”.

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

21 (b) CLARIFICATION ON AUTHORITY TO USE
 22 FUNDS.—Funds appropriated under either the first or
 23 second sentence of clause (iv) of section 2(c)(2)(D) of the
 24 Railroad Unemployment Insurance Act shall be available
 25 to cover the cost of additional extended unemployment

1 benefits provided under such section 2(c)(2)(D) by reason
 2 of the amendments made by subsection (a) as well as to
 3 cover the cost of such benefits provided under such section
 4 2(c)(2)(D), as in effect on the day before the date of en-
 5 actment of this Act.

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

15 **SEC. 6. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM**
 16 **AGREEMENTS.**

17 (a) FLEXIBILITY.—

18 (1) IN GENERAL.—Subsection (g) of section
 19 4001 of the Supplemental Appropriations Act, 2008
 20 (Public Law 110–252; 26 U.S.C. 3304 note) shall
 21 not apply with respect to a State that has enacted
 22 a law before June 30, 2014, that, upon taking ef-
 23 fect, would violate such subsection.

24 (2) EFFECTIVE DATE.—Paragraph (1) is effec-
 25 tive with respect to weeks of unemployment begin-

1 ning on or after the date of the enactment of this
2 Act.

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

12 **SEC. 7. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS**
13 **MILLIONAIRES AND BILLIONAIRES.**

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

22 (b) COMPLIANCE.—Unemployment insurance appli-
23 cations shall include a form or procedure for an individual
24 applicant to certify the individual’s adjusted gross income

1 was not equal to or greater than \$1,000,000 in the pre-
 2 ceding year.

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

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

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

15 **SEC. 8. GAO STUDY ON THE USE OF WORK SUITABILITY RE-**
 16 **QUIREMENTS IN UNEMPLOYMENT INSUR-**
 17 **ANCE PROGRAMS.**

18 (a) STUDY.—The Comptroller General of the United
 19 States shall conduct a study on the use of work suitability
 20 requirements to strengthen requirements to ensure that
 21 unemployment insurance benefits are being provided to in-
 22 dividuals who are actively looking for work and who truly
 23 want to return to the labor force. Such study shall include
 24 an analysis of—

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

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

7 (3) other items determined appropriate by the
 8 Comptroller General.

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

16 **SEC. 9. FUNDING STABILIZATION.**

17 (a) FUNDING STABILIZATION UNDER THE INTERNAL
 18 REVENUE CODE.—The table in subclause (II) of section
 19 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is
 20 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%
2021	75%	125%
After 2021	70%	130%’.

21 (b) FUNDING STABILIZATION UNDER ERISA.—

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

5 (2) CONFORMING AMENDMENT.—

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

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

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

17 (1) INTERNAL REVENUE CODE OF 1986.—The
 18 second sentence of paragraph (2) of section 436(d)
 19 of the Internal Revenue Code of 1986 is amended by
 20 striking “of such plan” and inserting “of such plan
 21 (determined by not taking into account any adjust-

1 ment of segment rates under section
2 430(h)(2)(C)(iv))”.

3 (2) EMPLOYEE RETIREMENT INCOME SECURITY
4 ACT OF 1974.—The second sentence of subparagraph
5 (B) of section 206(g)(3) of the Employee Retirement
6 Income Security Act of 1974 (29 U.S.C.
7 1056(g)(3)(B)) is amended by striking “of such
8 plan” and inserting “of such plan (determined by
9 not taking into account any adjustment of segment
10 rates under section 303(h)(2)(C)(iv))”.

11 (3) EFFECTIVE DATE.—

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

16 (B) COLLECTIVELY BARGAINED PLANS.—
17 In the case of a plan maintained pursuant to 1
18 or more collective bargaining agreements, the
19 amendments made by this subsection shall
20 apply to plan years beginning after December
21 31, 2015.

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

24 (A) IN GENERAL.—If this paragraph ap-
25 plies to any amendment to any plan or annuity

1 contract, such plan or contract shall be treated
 2 as being operated in accordance with the terms
 3 of the plan during the period described in sub-
 4 paragraph (B)(ii).

5 (B) AMENDMENTS TO WHICH PARAGRAPH
 6 APPLIES.—

7 (i) IN GENERAL.—This paragraph
 8 shall apply to any amendment to any plan
 9 or annuity contract which is made—

10 (I) pursuant to the amendments
 11 made by this subsection, or pursuant
 12 to any regulation issued by the Sec-
 13 retary of the Treasury or the Sec-
 14 retary of Labor under any provision
 15 as so amended, and

16 (II) on or before the last day of
 17 the first plan year beginning on or
 18 after January 1, 2016, or such later
 19 date as the Secretary of the Treasury
 20 may prescribe.

21 (ii) CONDITIONS.—This subsection
 22 shall not apply to any amendment unless,
 23 during the period—

24 (I) beginning on the date that
 25 the amendments made by this sub-

1 section or the regulation described in
 2 clause (i)(I) takes effect (or in the
 3 case of a plan or contract amendment
 4 not required by such amendments or
 5 such regulation, the effective date
 6 specified by the plan), and

7 (II) ending on the date described
 8 in clause (i)(II) (or, if earlier, the
 9 date the plan or contract amendment
 10 is adopted),

11 the plan or contract is operated as if such
 12 plan or contract amendment were in effect,
 13 and such plan or contract amendment ap-
 14 plies retroactively for such period.

15 (C) ANTI-CUTBACK RELIEF.—A plan shall
 16 not be treated as failing to meet the require-
 17 ments of section 204(g) of the Employee Re-
 18 tirement Income Security Act of 1974 and sec-
 19 tion 411(d)(6) of the Internal Revenue Code of
 20 1986 solely by reason of a plan amendment to
 21 which this paragraph applies.

22 (d) MODIFICATION OF FUNDING TARGET DETER-
 23 MINATION PERIODS.—

24 (1) INTERNAL REVENUE CODE OF 1986.—

25 Clause (i) of section 430(h)(2)(B) of the Internal

1 Revenue Code of 1986 is amended by striking “the
 2 first day of the plan year” and inserting “the valu-
 3 ation date for the plan year”.

4 (2) EMPLOYEE RETIREMENT INCOME SECURITY
 5 ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of
 6 the Employee Retirement Income Security Act of
 7 1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by
 8 striking “the first day of the plan year” and insert-
 9 ing “the valuation date for the plan year”.

10 (e) EFFECTIVE DATE.—

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

14 (2) ELECTIONS.—A plan sponsor may elect not
 15 to have the amendments made by subsections (a),
 16 (b), and (d) apply to any plan year beginning before
 17 January 1, 2014, either (as specified in the elec-
 18 tion)—

19 (A) for all purposes for which such amend-
 20 ments apply, or

21 (B) solely for purposes of determining the
 22 adjusted funding target attainment percentage
 23 under sections 436 of the Internal Revenue
 24 Code of 1986 and 206(g) of the Employee Re-

1 tirement Income Security Act of 1974 for such
2 plan year.

3 A plan shall not be treated as failing to meet the re-
4 quirements of section 204(g) of such Act and section
5 411(d)(6) of such Code solely by reason of an elec-
6 tion under this paragraph.

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

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

11 (1) in subparagraph (A), by striking “Sep-
12 tember 30, 2023” and inserting “September 30,
13 2024”; and

14 (2) in subparagraph (B)(i), by striking “Sep-
15 tember 30, 2023” and inserting “September 30,
16 2024”.

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