

session to consider Calendar Nos. 688, 706, and 549; that there be 2 minutes for debate equally divided between the two leaders or their designees prior to each vote; that upon the use or yielding back of time the Senate proceed to vote, without intervening action or debate, on the nominations in the order listed; that any rollcall votes be 10 minutes in length; the motions to reconsider be considered made and laid upon the table, with no intervening action or debate; that no further motions be in order to the nominations; that any statements related to the nominations be printed in the RECORD; that the President be immediately notified of the Senate's action and the Senate then resume legislative session.

The PRESIDING OFFICER. Without objection, it is so ordered.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

PROTECTING VOLUNTEER FIRE-FIGHTERS AND EMERGENCY RESPONDERS ACT OF 2014

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of H.R. 3979, which the clerk will report.

The assistant legislative clerk read as follows:

A bill (H.R. 3979) to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

The PRESIDING OFFICER. Under the previous order, the time until 5:30 p.m. will be equally divided and controlled between the two leaders or their designees.

Mr. DURBIN. I ask unanimous consent that all time be charged equally during quorum calls.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. GRASSLEY. Mr. President, I would like to take a few minutes to discuss the unemployment insurance extension bill currently being considered. There is little question that the job market remains tight providing few job opportunities for those who are currently unemployed. The unemployment rate remains at historically high levels of around 6.7 percent. However, the unemployment rate only tells part of the story. Millions of Americans have become discouraged and left the labor market entirely or are underemployed. When you consider these Americans, the unemployment rate isn't 6.7 percent, but a much starker 12.7 percent.

It is obvious from these numbers that many Americans continue to struggle in the face of a historically tepid recovery. Republicans and Democrats agree that there are things we can and should do to help the millions of Amer-

icans who are out of work and struggling to make ends meet. However, we have conflicting views on the best way to achieve this goal.

In 2008, Congress established the extended Emergency Unemployment Compensation program that provided Federal funded unemployment insurance benefits to the long-term unemployed. This benefit was on top of the 26 weeks of unemployment compensation ordinarily provided by the States. This program was never meant to go on forever. It is a temporary program that was designed to provide relief while we were in the depths of a recession.

This program has since been extended 11 times and we are now debating extending it for the 12th. There are reasonable arguments that at this time the emergency unemployment benefits should be extended once more. But if we are to extend the emergency unemployment program it should be done in a fiscally responsible way.

While the majority argues that the extension is fully offset, this is only true through a budgetary sleight of hand. The largest offset used to pay for the unemployment program is a so-called pension smoothing provision. This provision essentially allows sponsors of pension plans to underfund their pensions over the next few years. This raises concerns that pensions could be underfunded in future years, hurting pensioners, and potentially putting taxpayers on the hook for these plans should they need be taken over by the Pension Benefit Guaranty Corporation.

The Joint Committee on Taxation, JCT, estimates that over the long term the provision will actually cost the Treasury billions of dollars in revenue. As a result, the Congressional Budget Office, CBO, and JCT estimate that overall the bill before us would increase deficits by more than \$5 billion between 2024 and 2033.

Moreover, while an extension of emergency employment benefits is well intentioned, it serves only to treat the symptoms of unemployment, while doing nothing to address its cause. Instead of the debate we are having on extending unemployment benefits we should be focused on what can be done to ensure those who want to work are able to find good paying jobs.

Republicans have offered such an approach with the Good Jobs, Good Wages, and Good Hours Act, which was filed as an amendment to the underlying unemployment insurance bill.

This amendment is targeted at job creation by providing small businesses who are responsible for creating 70 percent of jobs in our economy with permanent tax relief aimed at incentivizing new investments. It would further cut red tape that imposes unnecessary burdens on job creators and would modify or repeal provisions of Obamacare that are proven job killers. Moreover, the amendment would spur job creation by increasing energy development by, amongst other

things, authorizing the construction of the Keystone XL Pipeline. I ask unanimous consent that a summary of this amendment be printed in the RECORD.

Unfortunately, the majority leader filled the amendment tree, thereby blocking all amendments. This prevented us from having an up-or-down vote on the jobs amendment I just described as well as several other amendments that sought to improve the underlying bill. As a result, the underlying bill is not fiscally responsible and would do nothing to address the causes of weak job creation. As such, I cannot in good conscience vote in favor of extending unemployment insurance at this time.

There being no objection, the material was ordered to be printed in the RECORD, as follows:

GOOD JOBS, GOOD WAGES, GOOD HOURS ACT— OMNIBUS ALTERNATIVE TO UI TITLE I—ENERGY DEVELOPMENT

Approve Keystone XL and LNG Exports: This provision would approve the Keystone XL pipeline by removing the requirement of a presidential permit. It would also require the Department of Energy to automatically approve LNG export applications to Ukraine, Japan, and other NATO countries. (Hoeven UI Amdt. #2891)

The Saving Coal Jobs Act: This provision would block EPA regulations of greenhouse gas emissions for new and existing power plants. It would also streamline the mine permitting process and automatically approve permits the EPA has not acted on after a certain period of time. (McConnell UI Amdt. #2955)

Prohibit a Carbon Tax: This provision would create a point of order against any legislation that would establish a carbon tax. (Blunt UI Amdt. #2885)

TITLE II—OBAMACARE RELIEF

Restore the 40-hour Workweek: This provision would amend the definition of a full-time employee under ObamaCare from an employee who works 30 hours per week to an employee who works 40 hours per week. (S. 1188—Collins)

Repeal the ObamaCare Individual Mandate: This provision would permanently repeal the individual mandate under ObamaCare. (S. 40—Hatch)

Repeal the Medical Device Tax: This provision would repeal the 2.3% ObamaCare medical device tax, which has already destroyed over 30,000 jobs. (S. 232—Hatch/Toomey/Coats)

Exempt the Long-Term Unemployed from ObamaCare Employer Mandate: This provision would exempt long-term unemployed from the ObamaCare employer mandate headcount. (Thune UI Amdt. #2899)

Hire More Heroes Act: This provision would exempt veterans from the ObamaCare employer mandate headcount. A similar provision passed that House 406-1. (S. 2190—Blunt)

Full Repeal of ObamaCare: This provision repeals those sections of ObamaCare that were not repealed by the preceding sections.

TITLE III—TAX AND REGULATORY RELIEF

Permanent Expansion Section 179 Expensing: This section would make the \$500,000 Section 179 expensing permanent. Without any changes to the current law, the Section 179 expensing allowance would drop to \$25,000 for qualified assets acquired and placed in service in 2014.

Permanent Expansion of Section 1202 Stock: This provision would make permanent the 100 percent exclusion for Section

1202 small business stock, increase the gross asset limit to \$150 million, and index this limit for inflation. To encourage investment in start-up businesses, investors may exclude 100 percent (reverted back to 50 percent in 2014) of the capital gains from selling Section 1202 stock that was acquired at original issue and held for more than five years.

Permanent Double Deductions for Start-up Businesses: This provision would permanently double the maximum allowable deduction for start-up costs to \$10,000.

Permanent Reduction in S-Corporation Built-In Gains Tax: Corporations that convert to S-corporation status are subject to a tax on appreciated assets that the corporation held before the conversion. The required holding period was shortened from 10 years to five years for sales of assets in 2012 and 2013. This provision would make permanent the five-year holding period.

Permanent Deduction for Health Insurance Costs in Computing Self-Employment Taxes: This provision would permanently place the self-employed on a level playing field with other businesses that currently exclude health insurance costs for both income and payroll tax purposes.

Permanent Expansion of Cash Accounting: This provision would permanently expand cash accounting to firms with annual gross receipts of up to \$10 million and inventories of up to the \$10 million—current law is \$5 million. Cash accounting affords small businesses greater flexibility in managing their cash flow, as it allows recognition of income and expenses when they are realized rather than when events give rise to the income (such as when a contract is signed).

Regulatory Accountability: This provision would enact targeted reforms of the federal rulemaking process. It would require that agencies conduct a cost-benefit analysis and consider alternatives to proposed regulations, and it would require advanced public notice of major rulemakings with greater than \$100 million in annual costs. (S. 1606 from the 112th Congress—Portman)

TITLE IV—SKILLS ACT

Strengthen Federal Worker Training Programs: This provision includes the House-passed SKILLS Act, which reforms and streamlines federal worker training programs and empowers Governors to further improve worker training programs. (Scott UI Amdt. #2899)

Mr. DURBIN. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. CARDIN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Under the previous order, all postcloture time is considered expired. The amendment was ordered to be engrossed and the bill to be read a third time.

The bill was read the third time.

The PRESIDING OFFICER. Under the previous order, the bill having been read the third time, the question is, Shall it pass?

Mr. BARRASSO. I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The assistant legislative clerk called the roll.

The PRESIDING OFFICER (Mr. DONNELLY). Are there any other Senators in the Chamber desiring to vote?

Mr. DURBIN. I announce that the Senator from Louisiana (Ms. LANDRIEU), and the Senator from Missouri (Mrs. MCCASKILL) are necessarily absent.

Mr. CORNYN. The following Senator is necessarily absent: the Senator from Oklahoma (Mr. COBURN).

The result was announced—yeas 59, nays 38, as follows:

[Rollcall Vote No. 101 Leg.]

YEAS—59

Ayotte	Harkin	Nelson
Baldwin	Heinrich	Portman
Begich	Heitkamp	Pryor
Bennet	Heller	Reed
Blumenthal	Hirono	Reid
Booker	Johnson (SD)	Rockefeller
Boxer	Kaine	Sanders
Brown	King	Schatz
Cantwell	Kirk	Schumer
Cardin	Klobuchar	Shaheen
Carper	Leahy	Stabenow
Casey	Levin	Tester
Collins	Manchin	Udall (CO)
Coons	Markey	Udall (NM)
Donnelly	Menendez	Walsh
Durbin	Merkley	Warner
Feinstein	Mikulski	Warren
Franken	Murkowski	Whitehouse
Gillibrand	Murphy	Wyden
Hagan	Murray	

NAYS—38

Alexander	Fischer	Moran
Barrasso	Flake	Paul
Blunt	Graham	Risch
Boozman	Grassley	Roberts
Burr	Hatch	Rubio
Chambliss	Hoehn	Scott
Coats	Inhofe	Sessions
Cochran	Isakson	Shelby
Corker	Johanns	Thune
Cornyn	Johnson (WI)	Toomey
Crapo	Lee	Vitter
Cruz	McCain	Wicker
Enzi	McConnell	

NOT VOTING—3

Coburn Landrieu McCaskill

The bill (H.R. 3979), as amended, was passed, as follows:

H.R. 3979

Resolved, That the bill from the House of Representatives (H.R. 3979) entitled "An Act to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.", do pass with the following amendment:

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) *SHORT TITLE*.—This Act may be cited as the "Emergency Unemployment Compensation Extension Act of 2014".

(b) *TABLE OF CONTENTS*.—The table of contents of 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. Prepayment of certain PBGC premiums.

Sec. 11. Extension of customs user fees.

Sec. 12. Emergency services, government, and certain nonprofit volunteers.

SEC. 2. EXTENSION OF EMERGENCY UNEMPLOYMENT COMPENSATION PROGRAM.

(a) *EXTENSION*.—Section 4007(a)(2) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended by striking "January 1, 2014" and inserting "June 1, 2014".

(b) *FUNDING*.—Section 4004(e)(1) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended—

(1) in subparagraph (I), by striking "and" at the end;

(2) in subparagraph (J), by inserting "and" at the end; and

(3) by inserting after subparagraph (J) the following:

"(K) the amendment made by section 2(a) of the Emergency Unemployment Compensation Extension Act of 2014;"

(c) *EFFECTIVE DATE*.—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112-240).

SEC. 3. TEMPORARY EXTENSION OF EXTENDED BENEFIT PROVISIONS.

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

(1) by striking "December 31, 2013" each place it appears and inserting "May 31, 2014"; and

(2) in subsection (c), by striking "June 30, 2014" and inserting "November 30, 2014".

(b) *EXTENSION OF MATCHING FOR STATES WITH NO WAITING WEEK*.—Section 5 of the Unemployment Compensation Extension Act of 2008 (Public Law 110-449; 26 U.S.C. 3304 note) is amended by striking "June 30, 2014" and inserting "November 30, 2014".

(c) *EXTENSION OF MODIFICATION OF INDICATORS UNDER THE EXTENDED BENEFIT PROGRAM*.—Section 203 of the Federal-State Extended Unemployment Compensation Act of 1970 (26 U.S.C. 3304 note) is amended—

(1) in subsection (d), by striking "December 31, 2013" and inserting "May 31, 2014"; and

(2) in subsection (f)(2), by striking "December 31, 2013" and inserting "May 31, 2014".

(d) *EFFECTIVE DATE*.—The amendments made by this section shall take effect as if included in the enactment of the American Taxpayer Relief Act of 2012 (Public Law 112-240).

SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT SERVICES AND REEMPLOYMENT AND ELIGIBILITY ASSESSMENT ACTIVITIES.

(a) *EXTENSION*.—

(1) *IN GENERAL*.—Section 4004(c)(2)(A) of the Supplemental Appropriations Act, 2008 (Public Law 110-252; 26 U.S.C. 3304 note) is amended by striking "through fiscal year 2014" and inserting "through the first five months of fiscal year 2015".

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

(b) *TIMING FOR SERVICES AND ACTIVITIES*.—

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

"At a minimum, such reemployment services and reemployment and eligibility assessment activities shall be provided to an individual within a time period (determined appropriate by the Secretary) after the date the individual begins to receive amounts under section 4002(b) (first tier benefits) and, if applicable, again within a time period (determined appropriate by the Secretary) after the date the individual begins to

receive amounts under section 4002(d) (third tier benefits)."

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

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

(1) to better link the unemployed with the overall workforce system by bringing individuals receiving unemployment insurance benefits in for personalized assessments and referrals to reemployment services; and

(2) to provide individuals receiving unemployment insurance benefits with early access to specific strategies that can help get them back into the workforce faster, including through—

(A) the development of a reemployment plan;

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

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

(D) the provision of referrals to reemployment services and training; and

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

SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENEFITS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT.

(a) EXTENSION.—Section 2(c)(2)(D)(iii) of the Railroad Unemployment Insurance Act (45 U.S.C. 352(c)(2)(D)(iii)) is amended—

(1) by striking "June 30, 2013" and inserting "November 30, 2013"; and

(2) by striking "December 31, 2013" and inserting "May 31, 2014".

(b) CLARIFICATION ON AUTHORITY TO USE FUNDS.—Funds appropriated under either the first or second sentence of clause (iv) of section 2(c)(2)(D) of the Railroad Unemployment Insurance Act shall be available to cover the cost of additional extended unemployment benefits provided under such section 2(c)(2)(D) by reason of the amendments made by subsection (a) as well as to cover the cost of such benefits provided under such section 2(c)(2)(D), as in effect on the day before the date of enactment of this Act.

(c) FUNDING FOR ADMINISTRATION.—Out of any funds in the Treasury not otherwise appropriated, there are appropriated to the Railroad Retirement Board \$105,000 for administrative expenses associated with the payment of additional extended unemployment benefits provided under section 2(c)(2)(D) of the Railroad Unemployment Insurance Act by reason of the amendments made by subsection (a), to remain available until expended.

SEC. 6. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM AGREEMENTS.

(a) FLEXIBILITY.—

(1) IN GENERAL.—Subsection (g) of section 4001 of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall not apply with respect to a State that has enacted a law before December 1, 2013, that, upon taking effect, would violate such subsection.

(2) EFFECTIVE DATE.—Paragraph (1) is effective with respect to weeks of unemployment beginning on or after December 29, 2013.

(b) PERMITTING A SUBSEQUENT AGREEMENT.—Nothing in title IV of the Supplemental Appropriations Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note) shall preclude a State whose agreement under such title was terminated from entering into a subsequent agreement under such title on or after the date of the enactment of this Act if the State, taking into account the application of subsection (a), would otherwise meet the requirements for an agreement under such title.

SEC. 7. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS MILLIONAIRES AND BILLIONAIRES.

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

(b) COMPLIANCE.—Unemployment Insurance applications shall include a form or procedure for an individual applicant to certify the individual's adjusted gross income was not equal to or greater than \$1,000,000 in the preceding year.

(c) AUDITS.—The certifications required by subsection (b) shall be auditable by the U.S. Department of Labor or the U.S. Government Accountability Office.

(d) STATUS OF APPLICANTS.—It is the duty of the States to verify the residency, employment, legal, and income status of applicants for Unemployment Insurance and no Federal funds may be expended for purposes of determining whether or not the prohibition under subsection (a) applies with respect to an individual.

(e) EFFECTIVE DATE.—The prohibition under subsection (a) shall apply to weeks of unemployment beginning on or after the date of the enactment of this Act.

SEC. 8. GAO STUDY ON THE USE OF WORK SUITABILITY REQUIREMENTS IN UNEMPLOYMENT INSURANCE PROGRAMS.

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

(1) how work suitability requirements work under both State and Federal unemployment insurance programs; and

(2) how to incorporate and improve such requirements under Federal unemployment insurance programs; and

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

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

SEC. 9. FUNDING STABILIZATION.

(a) FUNDING STABILIZATION UNDER THE INTERNAL REVENUE CODE.—The table in subclause (II) of section 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is 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, or 2017	90%	110%
2018	85%	115%
2019	80%	120%
2020	75%	125%
After 2020	70%	130%".

(b) FUNDING STABILIZATION UNDER ERISA.—

(1) IN GENERAL.—The table in subclause (II) of section 303(h)(2)(C)(iv) of the Employee Retirement Income Security Act of 1974 is 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, or 2017	90%	110%
2018	85%	115%
2019	80%	120%
2020	75%	125%
After 2020	70%	130%".

(2) CONFORMING AMENDMENT.—

(A) IN GENERAL.—Clause (ii) of section 101(f)(2)(D) of such Act is amended by striking "2015" and inserting "2020".

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

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

(1) INTERNAL REVENUE CODE OF 1986.—The second sentence of paragraph (2) of section 436(d) of the Internal Revenue Code of 1986 is amended

by striking "of such plan" and inserting "of such plan (determined by not taking into account any adjustment of segment rates under section 430(h)(2)(C)(iv))".

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

(3) EFFECTIVE DATE.—

(A) IN GENERAL.—Except as provided in subparagraph (B), the amendments made by this subsection shall apply to plan years beginning after December 31, 2014.

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

(4) PROVISIONS RELATING TO PLAN AMENDMENTS.—

(A) IN GENERAL.—If this paragraph applies to any amendment to any plan or annuity contract, such plan or contract shall be treated as being operated in accordance with the terms of

the plan during the period described in subparagraph (B)(ii).

(B) AMENDMENTS TO WHICH PARAGRAPH APPLIES.—

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

(I) pursuant to the amendments made by this subsection, or pursuant to any regulation issued by the Secretary of the Treasury or the Secretary of Labor under any provision as so amended, and

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

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

(I) beginning on the date that the amendments made by this subsection or the regulation described in clause (i)(I) takes effect (or in the case of a plan or contract amendment not required by such amendments or such regulation, the effective date specified by the plan), and

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

the plan or contract is operated as if such plan or contract amendment were in effect, and such plan or contract amendment applies retroactively for such period.

(C) ANTI-CUTBACK RELIEF.—A plan shall not be treated as failing to meet the requirements of section 204(g) of the Employee Retirement Income Security Act of 1974 and section 411(d)(6) of the Internal Revenue Code of 1986 solely by reason of a plan amendment to which this paragraph applies.

(d) MODIFICATION OF FUNDING TARGET DETERMINATION PERIODS.—

(1) INTERNAL REVENUE CODE OF 1986.—Clause (i) of section 430(h)(2)(B) of the Internal Revenue Code of 1986 is amended by striking "the first day of the plan year" and inserting "the valuation date for the plan year".

(2) EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by striking "the first day of the plan year" and inserting "the valuation date for the plan year".

(e) EFFECTIVE DATE.—

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

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

(A) for all purposes for which such amendments apply, or

(B) solely for purposes of determining the adjusted funding target attainment percentage under sections 436 of the Internal Revenue Code of 1986 and 206(g) of the Employee Retirement Income Security Act of 1974 for such plan year. A plan shall not be treated as failing to meet the requirements of section 204(g) of such Act and section 411(d)(6) of such Code solely by reason of an election under this paragraph.

SEC. 10. PREPAYMENT OF CERTAIN PBGC PREMIUMS.

(a) IN GENERAL.—Section 4007 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1307) is amended by adding at the end the following new subsection:

"(f) ELECTION TO PREPAY FLAT DOLLAR PREMIUMS.—

"(1) IN GENERAL.—The designated payor may elect to prepay during any plan year the premiums due under clause (i) or (v), whichever is applicable, of section 4006(a)(3)(A) for the number of consecutive subsequent plan years (not greater than 5) specified in the election.

"(2) AMOUNT OF PREPAYMENT.—

"(A) IN GENERAL.—The amount of the prepayment for any subsequent plan year under paragraph (1) shall be equal to the amount of the

premium determined under clause (i) or (v), whichever is applicable, of section 4006(a)(3)(A) for the plan year in which the prepayment is made.

"(B) ADDITIONAL PARTICIPANTS.—If there is an increase in the number of participants in the plan during any plan year with respect to which a prepayment has been made, the designated payor shall pay a premium for such additional participants at the premium rate in effect under clause (i) or (v), whichever is applicable, of section 4006(a)(3)(A) for such plan year. No credit or other refund shall be granted in the case of a plan that has a decrease in number of participants during a plan year with respect to which a prepayment has been made.

"(C) COORDINATION WITH PREMIUM FOR UNFUNDED VESTED BENEFITS.—The amount of the premium determined under section 4006(a)(3)(A)(i) for the purpose of determining the prepayment amount for any plan year shall be determined without regard to the increase in such premium under section 4006(a)(3)(E). Such increase shall be paid in the same amount and at the same time as it would otherwise be paid without regard to this subsection.

"(3) ELECTION.—The election under this subsection shall be made at such time and in such manner as the corporation may prescribe."

(b) CONFORMING AMENDMENT.—The second sentence of subsection (a) of section 4007 of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1307) is amended by striking "Premiums" and inserting "Except as provided in subsection (f), premiums".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to plan years beginning after the date of the enactment of this Act.

SEC. 11. EXTENSION OF CUSTOMS USER FEES.

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

(1) in subparagraph (A), by striking "September 30, 2023" and inserting "September 30, 2024"; and

(2) in subparagraph (B)(i), by striking "September 30, 2023" and inserting "September 30, 2024".

SEC. 12. EMERGENCY SERVICES, GOVERNMENT, AND CERTAIN NONPROFIT VOLUNTEERS.

(a) IN GENERAL.—Section 4980H(c) of the Internal Revenue Code of 1986 is amended by redesignating paragraphs (5), (6), and (7) as paragraphs (6), (7), and (8), respectively, and by inserting after paragraph (4) the following new paragraph:

"(5) SPECIAL RULES FOR CERTAIN EMERGENCY SERVICES, GOVERNMENT, AND NONPROFIT VOLUNTEERS.—

"(A) EMERGENCY SERVICES VOLUNTEERS.—Qualified services rendered as a bona fide volunteer to an eligible employer shall not be taken into account under this section as service provided by an employee. For purposes of the preceding sentence, the terms 'qualified services', 'bona fide volunteer', and 'eligible employer' shall have the respective meanings given such terms under section 457(e).

"(B) CERTAIN OTHER GOVERNMENT AND NONPROFIT VOLUNTEERS.—

"(i) IN GENERAL.—Services rendered as a bona fide volunteer to a specified employer shall not be taken into account under this section as service provided by an employee.

"(ii) BONA FIDE VOLUNTEER.—For purposes of this subparagraph, the term 'bona fide volunteer' means an employee of a specified employer whose only compensation from such employer is in the form of—

"(I) reimbursement for (or reasonable allowance for) reasonable expenses incurred in the performance of services by volunteers, or

"(II) reasonable benefits (including length of service awards), and nominal fees, customarily paid by similar entities in connection with the performance of services by volunteers.

"(iii) SPECIFIED EMPLOYER.—For purposes of this subparagraph, the term 'specified employer' means—

"(I) any government entity, and

"(II) any organization described in section 501(c) and exempt from tax under section 501(a).

"(iv) COORDINATION WITH SUBPARAGRAPH (A).—This subparagraph shall not fail to apply with respect to services merely because such services are qualified services (as defined in section 457(e)(1)(C))."

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.

EXECUTIVE SESSION

NOMINATION OF FRANCIS XAVIER TAYLOR TO BE UNDER SECRETARY FOR INTELLIGENCE AND ANALYSIS, DEPARTMENT OF HOMELAND SECURITY

NOMINATION OF L. REGINALD BROTHERS, JR., TO BE UNDER SECRETARY FOR SCIENCE AND TECHNOLOGY, DEPARTMENT OF HOMELAND SECURITY

NOMINATION OF MARK BRADLEY CHILDRESS TO BE AMBASSADOR EXTRAORDINARY AND PLENIPOTENTIARY OF THE UNITED STATES OF AMERICA TO THE UNITED REPUBLIC OF TANZANIA

The PRESIDING OFFICER. Under the previous order, the Senate will proceed to executive session to consider the following nominations, which the clerk will report.

The assistant legislative clerk read the nominations of Francis Xavier Taylor, of Maryland, to be Under Secretary for Intelligence and Analysis, Department of Homeland Security; L. Reginald Brothers, Jr., of Massachusetts, to be Under Secretary for Science and Technology, Department of Homeland Security; Department of State, Mark Bradley Childress, of Virginia, to be Ambassador Extraordinary and Plenipotentiary of the United States of America to the Republic of Tanzania.

Mr. REID. Mr. President, I yield back all time on those nominations.

The PRESIDING OFFICER. Without objection, it is so ordered.

VOTE ON TAYLOR NOMINATION

The PRESIDING OFFICER. Under the previous order, the question is, Will the Senate advise and consent to the nomination of Francis Xavier Taylor, of Maryland, to be Under Secretary for Intelligence and Analysis, Department of Homeland Security?

The nomination was confirmed.

VOTE ON BROTHERS NOMINATION

The PRESIDING OFFICER. Under the previous order, the question is, Will the Senate advise and consent to the nomination of L. Reginald Brothers, Jr., of Massachusetts, to be Under Secretary for Science and Technology, Department of Homeland Security?