

S. 2552. A bill to enhance beneficiary and provider protections and improve transparency in the Medicare Advantage market, and for other purposes; to the Committee on Finance.

By Mr. WYDEN (for himself and Mr. HATCH):

S. 2553. A bill to amend title XVIII of the Social Security Act to provide for standardized post-acute care assessment data for quality, payment, and discharge planning, and for other purposes; to the Committee on Finance.

By Ms. LANDRIEU:

S. 2554. An original bill to approve the Keystone XL Pipeline; from the Committee on Energy and Natural Resources; placed on the calendar.

By Ms. AYOTTE (for herself, Mr. CRUZ, Mr. DONNELLY, Mr. CORNYN, Mr. RUBIO, and Mr. MURPHY):

S. 2555. A bill to require a report on military assistance to Ukraine; to the Committee on Foreign Relations.

By Mr. LEVIN (for himself, Ms. KLOBUCHAR, Ms. STABENOW, Ms. BALDWIN, and Mr. BROWN):

S. 2556. A bill to require the Under Secretary for Oceans and Atmosphere to conduct an assessment of cultural and historic resources in the waters of the Great Lakes, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. REED (for himself and Mr. BROWN):

S. 2557. A bill to amend the Elementary and Secondary Education Act of 1965 to provide for State accountability in the provision of access to the core resources for learning, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. UDALL of New Mexico (for himself and Mr. HEINRICH):

S. 2558. A bill to require the Administrator of the Environmental Protection Agency to revise the definition of the term "colonia", and for other purposes; to the Committee on Environment and Public Works.

By Mr. ROCKEFELLER:

S. 2559. A bill to provide greater transparency, accountability, and safety authority to the National Highway Traffic Safety Administration, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. CARDIN (by request):

S. 2560. A bill to authorize the United States Fish and Wildlife Service to seek compensation for injuries to trust resources and use those funds to restore, replace, or acquire equivalent resources, and for other purposes; to the Committee on Environment and Public Works.

By Mr. MCCAIN (for himself and Mr. FLAKE):

S. 2561. A bill to prevent organized human smuggling, and for other purposes; to the Committee on the Judiciary.

By Ms. STABENOW (for herself, Mr. WALSH, Mr. WARNER, Mr. PRYOR, Mr. UDALL of Colorado, Mr. UDALL of New Mexico, Mrs. SHAHEEN, Mrs. HAGAN, Mr. COONS, Mr. REED, Mr. DURBIN, Mr. MERKLEY, Mr. FRANKEN, Mr. MARKEY, Mr. ROCKEFELLER, Mr. WHITEHOUSE, Ms. BALDWIN, Mr. BLUMENTHAL, Ms. KLOBUCHAR, Mrs. MCCASKILL, and Mr. SCHATZ):

S. 2562. A bill to provide an incentive to businesses to bring jobs back to America; read the first time.

By Ms. KLOBUCHAR (for herself and Mr. HOEVEN):

S. 2563. A bill to amend title 23, United States Code, to improve highway safety and for other purposes; to the Committee on Commerce, Science, and Transportation.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

The following concurrent resolutions and Senate resolutions were read, and referred (or acted upon), as indicated:

By Mr. CORNYN (for himself, Mr. RUBIO, Mr. COATS, Mr. BOOZMAN, and Mr. MCCAIN):

S. Res. 486. A resolution expressing the sense of the Senate that President Obama should take immediate action to mitigate the humanitarian crisis along the international border between the United States and Mexico involving unaccompanied migrant children and to prevent future crises; to the Committee on the Judiciary.

By Mr. CRUZ:

S. Res. 487. A resolution expressing the sense of the Senate that Attorney General Eric H. Holder, Jr. should appoint a special counsel or prosecutor to investigate the targeting of conservative nonprofit groups by the Internal Revenue Service; to the Committee on the Judiciary.

By Mr. ENZI (for himself, Mr. BARRASSO, Mr. CRAPO, Ms. HEITKAMP, Mr. HOEVEN, Mr. INHOFE, Mr. JOHANNES, Mr. JOHNSON of South Dakota, Mr. MERKLEY, Mr. RISCH, Mr. TESTER, and Mr. WALSH):

S. Res. 488. A resolution designating July 26, 2014, as "National Day of the American Cowboy"; to the Committee on the Judiciary.

By Mr. KIRK:

S. Res. 489. A resolution supporting the goals and ideals of "Growth Awareness Week"; to the Committee on the Judiciary.

By Mr. COONS (for himself, Mr. BOOKER, Mr. CARDIN, and Mr. MENENDEZ):

S. Res. 490. A resolution commemorating the 50th Anniversary of the Cape May-Lewes Ferry; considered and agreed to.

By Mrs. BOXER (for herself and Mrs. FEINSTEIN):

S. Res. 491. A resolution congratulating the Los Angeles Kings on winning the 2014 Stanley Cup Championship; considered and agreed to.

By Ms. KLOBUCHAR (for herself and Mr. FRANKEN):

S. Res. 492. A resolution congratulating "A Prairie Home Companion" on its 40 years of engaging, humorous, and quality radio programming; considered and agreed to.

By Mr. TESTER (for himself, Mr. BURR, and Mr. BEGICH):

S. Res. 493. A resolution designating July 11, 2014, as "Collector Car Appreciation Day" and recognizing that the collection and restoration of historic and classic cars is an important part of preserving the technological achievements and cultural heritage of the United States; considered and agreed to.

By Mr. MCCONNELL (for himself, Mr. REID, Mr. ALEXANDER, Mr. CORKER,

Ms. AYOTTE, Ms. BALDWIN, Mr. BARRASSO, Mr. BEGICH, Mr. BENNET, Mr. BLUMENTHAL, Mr. BLUNT, Mr. BOOKER, Mr. BOOZMAN, Mrs. BOXER, Mr. BROWN, Mr. BURR, Ms. CANTWELL, Mr. CARDIN, Mr. CARPER, Mr. CASEY, Mr. CHAMBLISS, Mr. COATS, Mr. COBURN, Mr. COCHRAN, Ms. COLLINS, Mr. COONS, Mr. CORNYN, Mr. CRAPO, Mr. CRUZ, Mr. DONNELLY, Mr. DURBIN, Mr. ENZI, Mrs. FEINSTEIN, Mrs. FISCHER, Mr. FLAKE, Mr. FRANKEN, Mrs. GILLIBRAND, Mr. GRAHAM, Mr. GRASSLEY, Mrs. HAGAN, Mr. HARKIN, Mr. HATCH, Mr. HEINRICH, Ms. HEITKAMP, Mr. HELLER, Ms. HIRONO, Mr. HOEVEN, Mr. INHOFE, Mr. ISAKSON, Mr. JOHANNES, Mr. JOHNSON of Wisconsin, Mr. JOHNSON of South Dakota, Mr. KAINE, Mr. KING, Mr. KIRK, Ms. KLOBUCHAR, Ms.

LANDRIEU, Mr. LEAHY, Mr. LEE, Mr. LEVIN, Mr. MANCHIN, Mr. MARKEY, Mr. MCCAIN, Mrs. MCCASKILL, Mr. MENENDEZ, Mr. MERKLEY, Ms. MIKULSKI, Mr. MORAN, Ms. MURKOWSKI, Mr. MURPHY, Mrs. MURRAY, Mr. NELSON, Mr. PAUL, Mr. PORTMAN, Mr. PRYOR, Mr. REED, Mr. RISCH, Mr. ROBERTS, Mr. ROCKEFELLER, Mr. RUBIO, Mr. SANDERS, Mr. SCHATZ, Mr. SCHUMER, Mr. SCOTT, Mr. SESSIONS, Mrs. SHAHEEN, Mr. SHELBY, Ms. STABENOW, Mr. TESTER, Mr. THUNE, Mr. TOOMEY, Mr. UDALL of Colorado, Mr. UDALL of New Mexico, Mr. VITTER, Mr. WALSH, Mr. WARNER, Ms. WARREN, Mr. WHITEHOUSE, Mr. WICKER, and Mr. WYDEN):

S. Res. 494. A resolution relative to the death of Howard H. Baker, Jr., former United States Senator for the State of Tennessee; considered and agreed to.

By Ms. MIKULSKI (for herself and Mr. CARDIN):

S. Con. Res. 38. A concurrent resolution expressing the sense of Congress that Warren Weinstein should be returned home to his family; to the Committee on Foreign Relations.

ADDITIONAL COSPONSORS

S. 654

At the request of Ms. LANDRIEU, the name of the Senator from Arkansas (Mr. BOOZMAN) was added as a cosponsor of S. 654, a bill to amend the Internal Revenue Code of 1986 to provide for collegiate housing and infrastructure grants.

S. 719

At the request of Mr. BLUMENTHAL, the name of the Senator from Vermont (Mr. SANDERS) was added as a cosponsor of S. 719, a bill to provide for the expansion of Federal efforts concerning the prevention, education, treatment, and research activities related to Lyme and other tick-borne diseases, including the establishment of a Tick-Borne Diseases Advisory Committee.

S. 742

At the request of Mr. CARDIN, the name of the Senator from North Dakota (Mr. HOEVEN) was added as a cosponsor of S. 742, a bill to amend the Internal Revenue Code of 1986 and the Small Business Act to expand the availability of employee stock ownership plans in S corporations, and for other purposes.

S. 836

At the request of Mr. BROWN, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 836, a bill to amend the Internal Revenue Code of 1986 to strengthen the earned income tax credit and make permanent certain tax provisions under the American Recovery and Reinvestment Act of 2009.

S. 948

At the request of Mr. SCHUMER, the name of the Senator from Missouri (Mr. BLUNT) was added as a cosponsor of S. 948, a bill to amend title XVIII of the Social Security Act to provide for coverage and payment for complex rehabilitation technology items under the Medicare program.

S. 1027

At the request of Mr. KIRK, the name of the Senator from Alaska (Ms. MURKOWSKI) was added as a cosponsor of S. 1027, a bill to improve, coordinate, and enhance rehabilitation research at the National Institutes of Health.

S. 1114

At the request of Mr. BROWN, the names of the Senator from Maryland (Mr. CARDIN) and the Senator from Alaska (Mr. BEGICH) were added as cosponsors of S. 1114, a bill to provide for identification of misaligned currency, require action to correct the misalignment, and for other purposes.

S. 1128

At the request of Mr. TOOMEY, the name of the Senator from Connecticut (Mr. MURPHY) was added as a cosponsor of S. 1128, a bill to clarify the orphan drug exception to the annual fee on branded prescription pharmaceutical manufacturers and importers.

S. 1184

At the request of Mr. CARPER, the name of the Senator from Illinois (Mr. KIRK) was added as a cosponsor of S. 1184, a bill to amend title XVIII of the Social Security Act to include information on the coverage of intensive behavioral therapy for obesity in the Medicare and You Handbook and to provide for the coordination of programs to prevent and treat obesity, and for other purposes.

S. 1396

At the request of Mr. REID, the name of the Senator from Alaska (Mr. BEGICH) was added as a cosponsor of S. 1396, a bill to authorize the Federal Emergency Management Agency to award mitigation financial assistance in certain areas affected by wildfire.

S. 1406

At the request of Ms. AYOTTE, the name of the Senator from Indiana (Mr. DONNELLY) was added as a cosponsor of S. 1406, a bill to amend the Horse Protection Act to designate additional unlawful acts under the Act, strengthen penalties for violations of the Act, improve Department of Agriculture enforcement of the Act, and for other purposes.

S. 1445

At the request of Mr. PRYOR, the name of the Senator from New Mexico (Mr. UDALL) was added as a cosponsor of S. 1445, a bill to amend the Public Health Service Act to provide for the participation of optometrists in the National Health Service Corps scholarship and loan repayment programs, and for other purposes.

S. 1622

At the request of Ms. HEITKAMP, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 1622, a bill to establish the Alyce Spotted Bear and Walter Soboleff Commission on Native Children, and for other purposes.

S. 1688

At the request of Mr. KIRK, the name of the Senator from Georgia (Mr.

CHAMBLISS) was added as a cosponsor of S. 1688, a bill to award the Congressional Gold Medal to the members of the Office of Strategic Services (OSS), collectively, in recognition of their superior service and major contributions during World War II.

S. 1799

At the request of Mr. COONS, the name of the Senator from Delaware (Mr. CARPER) was added as a cosponsor of S. 1799, a bill to reauthorize subtitle A of the Victims of Child Abuse Act of 1990.

S. 1875

At the request of Mr. WYDEN, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 1875, a bill to provide for wildfire suppression operations, and for other purposes.

S. 2037

At the request of Mr. TESTER, the name of the Senator from Washington (Ms. CANTWELL) was added as a cosponsor of S. 2037, a bill to amend title XVIII of the Social Security Act to remove the 96-hour physician certification requirement for inpatient critical access hospital services.

S. 2091

At the request of Mr. HELLER, the name of the Senator from Illinois (Mr. DURBIN) was added as a cosponsor of S. 2091, a bill to amend title 38, United States Code, to improve the processing by the Department of Veterans Affairs of claims for benefits under laws administered by the Secretary of Veterans Affairs, and for other purposes.

S. 2192

At the request of Mr. MARKEY, the name of the Senator from Mississippi (Mr. WICKER) was added as a cosponsor of S. 2192, a bill to amend the National Alzheimer's Project Act to require the Director of the National Institutes of Health to prepare and submit, directly to the President for review and transmittal to Congress, an annual budget estimate (including an estimate of the number and type of personnel needs for the Institutes) for the initiatives of the National Institutes of Health pursuant to such an Act.

S. 2235

At the request of Mr. REID, his name was added as a cosponsor of S. 2235, a bill to secure the Federal voting rights of persons when released from incarceration.

S. 2329

At the request of Mrs. SHAHEEN, the name of the Senator from West Virginia (Mr. MANCHIN) was added as a cosponsor of S. 2329, a bill to prevent Hezbollah from gaining access to international financial and other institutions, and for other purposes.

S. 2346

At the request of Mr. COONS, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 2346, a bill to amend the National Trails System Act to include national discovery trails, and to des-

ignate the American Discovery Trail, and for other purposes.

S. 2349

At the request of Mr. SANDERS, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 2349, a bill to establish a grant program to enable States to promote participation in dual enrollment programs, and for other purposes.

S. 2363

At the request of Mrs. HAGAN, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 2363, a bill to protect and enhance opportunities for recreational hunting, fishing, and shooting, and for other purposes.

S. 2395

At the request of Mr. MENENDEZ, the name of the Senator from New Mexico (Mr. HEINRICH) was added as a cosponsor of S. 2395, a bill to repeal the Authorization for Use of Military Force Against Iraq Resolution of 2002.

S. 2414

At the request of Mr. MCCONNELL, the name of the Senator from Nevada (Mr. HELLER) was added as a cosponsor of S. 2414, a bill to amend the Clean Air Act to prohibit the regulation of emissions of carbon dioxide from new or existing power plants under certain circumstances.

S. 2449

At the request of Mr. MENENDEZ, the names of the Senator from Minnesota (Ms. KLOBUCHAR), the Senator from North Carolina (Mr. BURR), the Senator from New York (Mr. SCHUMER), the Senator from Missouri (Mr. BLUNT), the Senator from Iowa (Mr. HARKIN), the Senator from Kansas (Mr. MORAN) and the Senator from Delaware (Mr. COONS) were added as cosponsors of S. 2449, a bill to reauthorize certain provisions of the Public Health Service Act relating to autism, and for other purposes.

S. 2483

At the request of Mr. BLUMENTHAL, the name of the Senator from Wisconsin (Ms. BALDWIN) was added as a cosponsor of S. 2483, a bill to amend title 18, United States Code, to protect more victims of domestic violence by preventing their abusers from possessing or receiving firearms, and for other purposes.

S. 2496

At the request of Mr. BARRASSO, the names of the Senator from Indiana (Mr. COATS) and the Senator from Tennessee (Mr. ALEXANDER) were added as cosponsors of S. 2496, a bill to preserve existing rights and responsibilities with respect to waters of the United States.

S. 2507

At the request of Mr. MENENDEZ, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 2507, a bill to provide that service of the members of the organization known as the United States Cadet Nurse Corps during World War II constituted active military service for

purposes of laws administered by the Secretary of Veterans Affairs.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. CORNYN (for himself and Mr. CRUZ):

S. 2537. A bill to provide legal certainty to property owners along the Red River in Texas, and for other purposes; to the Committee on Energy and Natural Resources.

Mr. CORNYN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 2537

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Red River Private Property Protection Act”.

SEC. 2. FINDINGS.

Congress finds as follows:

(1) In 1923, the Supreme Court found the border between Texas and Oklahoma to be: “the water-washed and relatively permanent elevation or acclivity at the outer line of the river bed which separates the bed from the adjacent upland, whether valley or hill, and serves to confine the waters within the bed and to preserve the course of the river, and that the boundary intended is on and along the bank at the average or mean level attained by the waters in the periods when they reach and wash the bank without overflowing it. When we speak of the bed, we include all of the area which is kept practically bare of vegetation by the wash of the waters of the river from year to year in their onward course, although parts of it are left dry for months at a time, and we exclude the lateral valleys, which have the characteristics of relatively fast land and usually are covered by upland grasses and vegetation, although temporarily overflowed in exceptional instances when the river is at flood.”.

(2) This would become known as the “gradient boundary”.

(3) This decision makes clear that, absent water that is physically touching the bank, the high bluff or “ancient bank” along the southern edge of the Red River is not the boundary between Texas and Oklahoma.

(4) In 2000, Public Law 106-288 ratified the Red River Boundary Compact agreed to and signed into State law by Texas and Oklahoma that sets the boundary between the States to be the vegetation line on the south bank of the Red River, except for the Texoma area where the boundary is established pursuant to procedures provided for in the Compact.

(5) Therefore, the Bureau of Land Management should have no claim to land that is either south of the “gradient boundary” established by the Supreme Court or south of the vegetation line on the southern bank of the Red River pursuant to Public Law 106-288 whereby landowners have proof of their right, title, and interest to the land and have been paying property taxes accordingly.

SEC. 3. ISSUANCE OF QUIT CLAIM DEEDS.

(a) IN GENERAL.—The Secretary shall relinquish and shall transfer by quit claim deed all right, title, and interest of the United States in and to Red River lands to any claimant who demonstrates to the satisfaction of the Secretary that official county or State records indicate that the claimant

holds all right, title, and interest to those lands.

(b) PUBLIC NOTIFICATION.—The Secretary shall publish in the Federal Register and on official and appropriate Web sites the process to receive written and/or electronic submissions of the documents required under subsection (a). The Secretary shall treat all proper notifications received from the claimant as fulfilling the satisfaction requirements under subsection (a).

(c) STANDARD OF APPROVAL.—The Secretary shall accept all official county and State records as filed in the county on the date of submission proving right, title, and interest.

(d) TIME PERIOD FOR APPROVAL OR DISAPPROVAL OF REQUEST.—The Secretary shall approve or disapprove a request for a quit claim deed under subsection (a) not later than 120 days after the date on which the written request is received by the Secretary. If the Secretary fails to approve or disapprove such a request by the end of such 120-day period, the request shall be deemed to be approved.

SEC. 4. RESOURCE MANAGEMENT PLAN.

The Secretary shall ensure that no parcels of Red River lands are treated as Federal land for the purpose of any resource management plan until the Secretary has ensured that such parcels are not subject to transfer under section 3.

SEC. 5. DEFINITIONS.

For the purposes of this Act—

(1) the term “Red River lands” means lands along the approximately 539-mile stretch of the Red River between the States of Texas and Oklahoma; and

(2) the term “Secretary” means the Secretary of the Interior, acting through the Director of Bureau of Land Management.

By Mr. DURBIN (for himself, Mr. BROWN, Mr. REED, Ms. WARREN, Ms. BALDWIN, and Mr. SANDERS):

S. 2540. A bill to amend the Internal Revenue Code of 1986 to provide a tax credit to Patriot employers, and for other purposes; to the Committee on Finance.

Mr. DURBIN. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

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

S. 2540

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Patriot Employer Tax Credit Act”.

SEC. 2. PATRIOT EMPLOYER TAX CREDIT.

(a) IN GENERAL.—Subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

“SEC. 46S. PATRIOT EMPLOYER TAX CREDIT.

“(a) DETERMINATION OF AMOUNT.—

“(1) IN GENERAL.—For purposes of section 38, the Patriot employer credit determined under this section with respect to any taxpayer who is a Patriot employer for any taxable year shall be equal to 10 percent of the qualified wages paid or incurred by the Patriot employer.

“(2) LIMITATION.—The amount of qualified wages which may be taken into account under paragraph (1) with respect to any employee for any taxable year shall not exceed \$15,000.

“(b) PATRIOT EMPLOYER.—

“(1) IN GENERAL.—For purposes of subsection (a), the term ‘Patriot employer’ means, with respect to any taxable year, any taxpayer—

“(A) which—

“(i) maintains its headquarters in the United States if the taxpayer (or any predecessor) has ever been headquartered in the United States, and

“(ii) is not (and no predecessor of which is) an expatriated entity (as defined in section 7874(a)(2)) for the taxable year or any preceding taxable year ending after March 4, 2003,

“(B) with respect to which no assessable payment has been imposed under section 4980H with respect to any month occurring during the taxable year, and

“(C) in the case of—

“(i) a taxpayer which employs an average of more than 50 employees on business days during the taxable year, which—

“(I) provides compensation for at least 90 percent of its employees for services provided by such employees during the taxable year at an hourly rate (or equivalent thereof) not less than an amount equal to 150 percent of the Federal poverty level for a family of three for the calendar year in which the taxable year begins divided by 2,080,

“(II) meets the retirement plan requirements of subsection (c) with respect to at least 90 percent of its employees providing services during the taxable year who are not highly compensated employees, and

“(III) meets the additional requirements of subparagraphs (A) and (B) of paragraph (2), or

“(ii) any other taxpayer, which meets the requirements of either subclause (I) or (II) of clause (i) for the taxable year.

“(2) ADDITIONAL REQUIREMENTS FOR LARGE EMPLOYERS.—

“(A) UNITED STATES EMPLOYMENT.—The requirements of this subparagraph are met for any taxable year if—

“(i) in any case in which the taxpayer increases the number of employees performing substantially all of their services for the taxable year outside the United States, the taxpayer either—

“(I) increases the number of employees performing substantially all of their services inside the United States by an amount not less than the increase in such number for employees outside the United States, or

“(II) has a percentage increase in such employees inside the United States which is not less than the percentage increase in such employees outside the United States,

“(ii) in any case in which the taxpayer decreases the number of employees performing substantially all of their services for the taxable year inside the United States, the taxpayer either—

“(I) decreases the number of employees performing substantially all of their services outside the United States by an amount not less than the decrease in such number for employees inside the United States, or

“(II) has a percentage decrease in employees outside the United States which is not less than the percentage decrease in such employees inside the United States, and

“(iii) there is not a decrease in the number of employees performing substantially all of their services for the taxable year inside the United States by reason of the taxpayer contracting out such services to persons who are not employees of the taxpayer.

“(B) TREATMENT OF INDIVIDUALS IN THE UNIFORMED SERVICES AND THE DISABLED.—The requirements of this subparagraph are met for any taxable year if—

“(i) the taxpayer provides differential wage payments (as defined in section 3401(h)(2)) to each employee described in section