

(3) recognizes the Penn State University students, alumni, and loyal fans who supported the Nittany Lions on their way to capturing a record-tying sixth National Collegiate Athletic Association Championship.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2714. Mr. REID (for Mr. REED) proposed an amendment to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes.

SA 2715. Mr. REID proposed an amendment to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, *supra*.

SA 2716. Mr. REID proposed an amendment to the bill S. 1845, *supra*.

SA 2717. Mr. REID proposed an amendment to amendment SA 2716 proposed by Mr. REID to the bill S. 1845, *supra*.

SA 2718. Mr. REID proposed an amendment to amendment SA 2717 proposed by Mr. REID to the amendment SA 2716 proposed by Mr. REID to the bill S. 1845, *supra*.

TEXT OF AMENDMENTS

SA 2714. Mr. REID (for Mr. REED) proposed an amendment to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; as follows:

Strike all after the first word and insert the following:

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. Funding stabilization.

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 ‘‘April 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 ‘‘March 31, 2014’’; and

(2) in subsection (c), by striking ‘‘June 30, 2014’’ and inserting ‘‘September 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 ‘‘September 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 ‘‘March 31, 2014’’; and

(2) in subsection (f)(2), by striking ‘‘December 31, 2013’’ and inserting ‘‘March 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) **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 quarter of fiscal year 2015’’.

(b) **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. 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 ‘‘September 30, 2013’’; and

(2) by striking ‘‘December 31, 2013’’ and inserting ‘‘March 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 ap-

propriated, there are appropriated to the Railroad Retirement Board \$62,500 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 to make payments of unemployment compensation (including such compensation under the Federal-State Extended Compensation Act of 1970 and the emergency unemployment compensation program under title IV of the Supplemental Appropriations Act, 2008) 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 an individual’s eligibility under this Act.

(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. FUNDING STABILIZATION.

(a) **FUNDING STABILIZATION UNDER THE INTERNAL REVENUE CODE.**—The table in sub-clause (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, or 2016	90%	110%
2017	85%	115%
2018	80%	120%
2019	75%	125%
After 2019	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, or 2016	90%	110%
2017	85%	115%
2018	80%	120%
2019	75%	125%
After 2019	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 “2019”.

(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.

SA 2715. Mr. REID proposed an amendment to amendment SA 2714 proposed by Mr. REID (for Mr. REED) to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; as follows:

At the end, add the following:

This Act shall become effective 7 days after enactment.

SA 2716. Mr. REID proposed an amendment to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; as follows:

At the end, add the following:

This Act shall become effective 8 days after enactment.

SA 2717. Mr. REID proposed an amendment to amendment SA 2716 proposed by Mr. REID to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; as follows:

In the amendment, strike “8 days” and insert “9 days”.

SA 2718. Mr. REID proposed an amendment to amendment SA 2717 proposed by Mr. REID to the amendment SA 2716 proposed by Mr. REID to the bill S. 1845, to provide for the extension of certain unemployment benefits, and for other purposes; as follows:

In the amendment, strike “9 days” and insert “10 days”.

NOTICE OF HEARING

COMMITTEE ON INDIAN AFFAIRS

Ms. CANTWELL. Mr. President, I would like to announce that the Committee on Indian Affairs will meet on Wednesday, February 12, 2014, in room SD-628 of the Dirksen Senate Office Building, at 2:30 p.m., to conduct an oversight hearing to conduct a hearing entitled “The Indian Law and Order Commission Report: A Roadmap for Making Native America Safer.”

Those wishing additional information may contact the Indian Affairs Committee at (202) 224-2251.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ARMED SERVICES

Ms. STABENOW. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on February 4, 2014, at 10 a.m.

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

COMMITTEE ON ARMED SERVICES

Ms. STABENOW. Mr. President, I ask unanimous consent that the Committee on Armed Services be authorized to meet during the session of the Senate on February 4, 2014, at 2:30 p.m.

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

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Ms. STABENOW. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on February 4, 2014, at 10 a.m. in room SD-366 of the Dirksen Senate Office Building.

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

COMMITTEE ON FINANCE

Ms. STABENOW. Mr. President, I ask unanimous consent that the Committee on Finance be authorized to meet during the session of the Senate on February 4.

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