

credit, and for other purposes; to the Committee on Finance.

By Mr. SCOTT of Florida (for himself, Mrs. GILLIBRAND, Mr. MORAN, and Mr. BLUMENTHAL):

S. 1383. A bill to establish the Veterans Advisory Committee on Equal Access, and for other purposes; to the Committee on Veterans' Affairs.

By Mr. BANKS (for himself, Mrs. BLACKBURN, Mr. TUBERVILLE, Mr. YOUNG, Mr. BUDD, Mr. DAINES, and Mr. RISCH):

S. 1384. A bill to require States to report information on Medicaid payments to abortion providers; to the Committee on Finance.

By Mr. FETTERMAN (for himself, Mr. SCHIFF, Mrs. GILLIBRAND, Mr. BOOKER, Mr. MERKLEY, Ms. BALDWIN, Ms. SMITH, Mr. WELCH, Mr. PADILLA, Mr. WYDEN, and Mr. KING):

S. 1385. A bill to amend the Agricultural Research, Extension, and Education Reform Act of 1998 and the Food, Agriculture, Conservation, and Trade Act of 1990 to direct the Agricultural Research Service to expand organic research, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. CORNYN:

S. 1386. A bill to provide a taxpayer bill of rights for small businesses; to the Committee on Finance.

By Mr. YOUNG (for himself and Mr. PADILLA):

S. 1387. A bill to authorize the National Biotechnology Initiative, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

By Mr. MORENO (for himself, Ms. SLOTKIN, and Mr. SHEEHY):

S. 1388. A bill to require the review by the Committee on Foreign Investment in the United States of greenfield and brownfield investments by foreign countries of concern; to the Committee on Banking, Housing, and Urban Affairs.

By Mr. MARSHALL (for himself, Mr. BENNET, Mr. MORAN, and Mr. HICKENLOOPER):

S. 1389. A bill to amend the Food Security Act of 1985 to modify the conservation reserve enhancement program; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. LANKFORD (for himself, Mr. MARSHALL, Mr. CASSIDY, Mr. TILLIS, Mr. CORNYN, Mr. MULLIN, Mr. BOOZMAN, Mr. BARRASSO, and Mr. BUDD):

S. 1390. A bill to amend title XVIII of the Social Security Act to revise certain physician self-referral exemptions relating to physician-owned hospitals; to the Committee on Finance.

By Ms. MURKOWSKI (for herself, Mr. WHITEHOUSE, Mr. SULLIVAN, Ms. WARREN, Mr. KING, Mr. BLUMENTHAL, and Mr. PETERS):

S. 1391. A bill to amend the Federal Ocean Acidification Research And Monitoring Act of 2009 to require the Secretary of Commerce, acting through the Administrator of the National Oceanic and Atmospheric Administration, to collaborate with State and local governments and Indian Tribes on vulnerability assessments related to ocean acidification, research planning, and similar activities, and for purposes; to the Committee on Commerce, Science, and Transportation.

By Ms. MURKOWSKI (for herself, Ms. CANTWELL, Mrs. MURRAY, Mr. WHITEHOUSE, Mr. MERKLEY, Mr. PADILLA, Mr. KING, and Mr. SULLIVAN):

S. 1392. A bill to establish Ocean Innovation Clusters to strengthen the coastal communities and ocean economy of the United States through technological research and

development, job training, and cross-sector partnerships, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mr. BENNET (for himself, Mr. BOOKER, Mr. WARNOCK, Ms. CORTEZ MASTO, Mr. DURBIN, Mr. WYDEN, Ms. ALSOBROOKS, Ms. BALDWIN, Mr. BLUMENTHAL, Ms. BLUNT ROCHESTER, Ms. CANTWELL, Mr. COONS, Ms. DUCKWORTH, Mr. FETTERMAN, Mr. GALLEGOS, Mrs. GILLIBRAND, Ms. HASSAN, Mr. HEINRICH, Ms. HIRONO, Mr. KAINE, Mr. KELLY, Mr. KIM, Mr. KING, Ms. KLOBUCHAR, Mr. LUJÁN, Mr. MARKEY, Mr. MERKLEY, Mr. MURPHY, Mrs. MURRAY, Mr. PADILLA, Mr. PETERS, Mr. REED, Ms. ROSEN, Mr. SANDERS, Mr. SCHATZ, Mr. SCHIFF, Mr. SCHUMER, Mrs. SHAHEEN, Ms. SLOTKIN, Ms. SMITH, Mr. VAN HOLLEN, Mr. WARNER, Ms. WARREN, Mr. WELCH, and Mr. WHITEHOUSE):

S. 1393. A bill to amend the Internal Revenue Code of 1986 to establish a refundable child tax credit with monthly advance payment; to the Committee on Finance.

By Ms. SMITH (for herself, Mrs. MURRAY, Ms. WARREN, Mr. SCHATZ, Mr. PADILLA, Mr. BLUMENTHAL, Mr. FETTERMAN, Ms. HIRONO, Ms. DUCKWORTH, Mr. MERKLEY, and Mr. WYDEN):

S. 1394. A bill to provide enhanced funding for family planning services; to the Committee on Health, Education, Labor, and Pensions.

By Mr. COONS (for himself and Mr. MORAN):

S. 1395. A bill to authorize the Secretary of Agriculture to carry out activities to reduce food loss and waste, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Ms. CANTWELL (for herself, Mrs. BLACKBURN, and Mr. HEINRICH):

S. 1396. A bill to require transparency with respect to content and content provenance information, to protect artistic content, and for other purposes; to the Committee on Commerce, Science, and Transportation.

By Mrs. SHAHEEN (for herself and Mr. YOUNG):

S. 1397. A bill to require the Secretary of State to establish a quantum cooperation program to enhance international cooperation in quantum information science; to the Committee on Foreign Relations.

By Mr. RICKETTS (for himself, Ms. SMITH, and Mr. SCOTT of South Carolina):

S. 1398. A bill to require the Secretary of Agriculture to submit to Congress a report on residue testing for all imported organic feedstuffs shipped in bulk, and for other purposes; to the Committee on Agriculture, Nutrition, and Forestry.

By Mr. ROUNDS (for himself, Mr. HEINRICH, and Mrs. BLACKBURN):

S. 1399. A bill to amend title XVIII of the Social Security Act to ensure appropriate payment of certain algorithm-based healthcare services under the Medicare program; to the Committee on Finance.

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

S. 1400. A bill to amend the Adult Education and Family Literacy Act and the Workforce Innovation and Opportunity Act to strengthen adult education; to the Committee on Health, Education, Labor, and Pensions.

By Mr. KENNEDY (for himself, Mr. RICKETTS, and Mr. CORNYN):

S. 1401. A bill to amend title 18, United States Code, to provide a certification process for the issuance of nondisclosure requirements accompanying certain administrative

subpoenas, to provide for judicial review of such nondisclosure requirements, and for other purposes; to the Committee on the Judiciary.

By Mr. ROUNDS (for himself, Mr. BANKS, and Mr. SHEEHY):

S. 1402. A bill to abolish the Department of Education, and for other purposes; to the Committee on Health, Education, Labor, and Pensions.

SUBMISSION OF CONCURRENT AND SENATE RESOLUTIONS

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

By Mr. BENNET (for himself and Mr. HICKENLOOPER):

S. Res. 163. A resolution recognizing the contributions of Clela Rorex, a pioneering county clerk who, in 1975, advanced civil rights for all couples seeking to be married; to the Committee on the Judiciary.

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

S. Res. 164. A resolution supporting the goals and ideals of National Public Safety Telecommunicators Week; to the Committee on Commerce, Science, and Transportation.

By Mr. SANDERS:

S. Res. 165. A resolution expressing the sense of the Senate that the plan of President Trump and Elon Musk to fire 83,000 employees of the Department of Veterans Affairs is unacceptable and must be rescinded; to the Committee on Veterans' Affairs.

By Ms. DUCKWORTH:

S. Res. 166. A resolution demanding the immediate reinstatement of all veteran Federal employees involuntarily removed or otherwise dismissed without cause since January 20, 2025; to the Committee on Homeland Security and Governmental Affairs.

By Ms. MURKOWSKI (for herself and Mr. KING):

S. Res. 167. A resolution recognizing the importance of the Arctic Council and reaffirming the commitment of the United States to the Arctic Council; to the Committee on Foreign Relations.

By Mr. SCHATZ (for himself, Mr. MARKEY, Mr. DURBIN, Mr. MERKLEY, Mr. BOOKER, Mr. PADILLA, Ms. WARREN, Mr. BLUMENTHAL, and Mr. WYDEN):

S. Res. 168. A resolution supporting the goals and ideals of the Rise Up for LGBTQI+ Youth in Schools Initiative, a call to action to communities across the United States to demand equal educational opportunity, basic civil rights protections, and freedom from erasure for all students, particularly LGBTQI+ young people, in K-12 schools; to the Committee on Health, Education, Labor, and Pensions.

ADDITIONAL COSPONSORS

S. 39

At the request of Mr. SCOTT of Florida, the name of the Senator from Florida (Mrs. MOODY) was added as a cosponsor of S. 39, a bill to increase the maximum reward amount for information leading to the arrest and conviction of Nicolas Maduro Moros to \$100,000,000, which shall be paid out by the Federal Government from all assets being withheld from Nicolas Maduro Moros, officials of the Maduro regime and their co-conspirators.

S. 46

At the request of Mrs. SHAHEEN, the name of the Senator from Arizona (Mr.

GALLEGO) was added as a cosponsor of S. 46, a bill to amend the Internal Revenue Code of 1986 to expand eligibility for the refundable credit for coverage under a qualified health plan.

S. 83

At the request of Mr. CRUZ, the name of the Senator from Indiana (Mr. BANKS) was added as a cosponsor of S. 83, a bill to amend title 18, United States Code, to provide enhanced penalties for convicted murderers who kill or target America's public safety officers.

S. 124

At the request of Mr. MORAN, the name of the Senator from Florida (Mrs. MOODY) was added as a cosponsor of S. 124, a bill to amend title 38, United States Code, to provide for disciplinary procedures for supervisors and managers at the Department of Veterans Affairs and to modify the procedures of personnel actions against employees of the Department, and for other purposes.

S. 128

At the request of Mr. LEE, the name of the Senator from Indiana (Mr. BANKS) was added as a cosponsor of S. 128, a bill to amend the National Voter Registration Act of 1993 to require proof of United States citizenship to register an individual to vote in elections for Federal office, and for other purposes.

S. 300

At the request of Mr. BUDD, the name of the Senator from Louisiana (Mr. KENNEDY) was added as a cosponsor of S. 300, a bill to improve accountability in the disaster loan program of the Small Business Administration, and for other purposes.

S. 339

At the request of Mr. CRAPO, the name of the Senator from Kentucky (Mr. MCCONNELL) was added as a cosponsor of S. 339, a bill to amend title XVIII of the Social Security Act to provide for Medicare coverage of multicancer early detection screening tests.

S. 455

At the request of Mr. BLUMENTHAL, the name of the Senator from Maryland (Ms. ALSOBROOKS) was added as a cosponsor of S. 455, a bill to amend section 287 of the Immigration and Nationality Act to limit immigration enforcement actions at sensitive locations, to clarify the powers of immigration officers at sensitive locations, and for other purposes.

S. 475

At the request of Mr. TILLIS, the names of the Senator from Louisiana (Mr. KENNEDY) and the Senator from Nevada (Ms. CORTEZ MASTO) were added as cosponsors of S. 475, a bill to amend title XVIII of the Social Security Act to ensure appropriate access to non-opioid pain management drugs under part D of the Medicare program.

S. 537

At the request of Mr. DAINES, the name of the Senator from Nebraska

(Mr. RICKETTS) was added as a cosponsor of S. 537, a bill to prohibit the Secretary of the Interior and the Secretary of Agriculture from prohibiting the use of lead ammunition or tackle on certain Federal land or water under the jurisdiction of the Secretary of the Interior and the Secretary of Agriculture, and for other purposes.

S. 556

At the request of Mr. SULLIVAN, the name of the Senator from Kansas (Mr. MORAN) was added as a cosponsor of S. 556, a bill to impose sanctions with respect to persons engaged in logistical transactions and sanctions evasion relating to oil, gas, liquefied natural gas, and related petrochemical products from the Islamic Republic of Iran, and for other purposes.

S. 813

At the request of Mr. CORNYN, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S. 813, a bill to amend the Food, Conservation, and Energy Act of 2008 to provide families year-round access to nutrition incentives under the Gus Schumacher Nutrition Incentive Program, and for other purposes.

S. 925

At the request of Mrs. CAPITO, the names of the Senator from Maine (Ms. COLLINS) and the Senator from Wisconsin (Ms. BALDWIN) were added as cosponsors of S. 925, a bill to amend the Internal Revenue Code of 1986 to provide a tax credit for working family caregivers.

S. 1000

At the request of Ms. MURKOWSKI, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 1000, a bill to establish an Ambassador-at-Large for Arctic Affairs.

S. 1009

At the request of Mr. DURBIN, the name of the Senator from California (Mr. SCHIFF) was added as a cosponsor of S. 1009, a bill to establish the Baltic Security Initiative for the purpose of strengthening the defensive capabilities of the Baltic countries, and for other purposes.

S. 1110

At the request of Mr. HUSTED, the name of the Senator from Oklahoma (Mr. MULLIN) was added as a cosponsor of S. 1110, a bill to require the use of artificial intelligence to review agency regulations, and for other purposes.

S. 1295

At the request of Mr. JUSTICE, the name of the Senator from Idaho (Mr. RISCH) was added as a cosponsor of S. 1295, a bill to require the Director of the Bureau of Prisons to develop and implement a strategy to interdict fentanyl and other synthetic drugs in the mail at Federal correctional facilities.

S. 1300

At the request of Mr. SCHIFF, his name was withdrawn as a cosponsor of S. 1300, a bill to reauthorize the Project

Safe Neighborhoods Grant Program Authorization Act of 2018, and for other purposes.

S. 1308

At the request of Mr. TILLIS, the name of the Senator from Florida (Mrs. MOODY) was added as a cosponsor of S. 1308, a bill to amend title 38, United States Code, to modify the criteria for approval of certain independent study programs for purposes of the educational assistance programs of the Department of Veterans Affairs.

S. 1314

At the request of Ms. ERNST, the name of the Senator from Indiana (Mr. BANKS) was added as a cosponsor of S. 1314, a bill to amend the Internal Revenue Code of 1986 to provide that floor plan financing includes the financing of certain trailers and campers.

S. 1318

At the request of Mr. MORAN, the name of the Senator from California (Mr. SCHIFF) was added as a cosponsor of S. 1318, a bill to direct the American Battle Monuments Commission to establish a program to identify American-Jewish servicemembers buried in United States military cemeteries overseas under markers that incorrectly represent their religion and heritage, and for other purposes.

S. 1332

At the request of Mr. SANDERS, the name of the Senator from Michigan (Ms. SLOTKIN) was added as a cosponsor of S. 1332, a bill to provide for increases in the Federal minimum wage, and for other purposes.

S. 1345

At the request of Mr. KING, the name of the Senator from New Hampshire (Ms. HASSAN) was added as a cosponsor of S. 1345, a bill to amend the Internal Revenue Code of 1986 to increase the limitation on the credit for biomass stoves and boilers and to include biomass heating appliances in the energy credit.

S. 1356

At the request of Mr. SCOTT of Florida, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was withdrawn as a cosponsor of S. 1356, a bill to amend the Securities Exchange Act of 1934 to require national securities exchanges to identify issuers that are consolidated variable interest entities, and for other purposes.

At the request of Mr. SCOTT of Florida, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. 1356, *supra*.

S. 1360

At the request of Mr. SCOTT of Florida, the name of the Senator from Maryland (Mr. VAN HOLLEN) was withdrawn as a cosponsor of S. 1360, a bill to require an annual report on United States portfolio investments in the People's Republic of China, and for other purposes.

At the request of Mr. SCOTT of Florida, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a cosponsor of S. 1360, *supra*.

S. RES. 145

At the request of Mr. TILLIS, the name of the Senator from California (Mr. SCHIFF) was added as a cosponsor of S. Res. 145, a resolution protecting the Iranian political refugees, including female former political prisoners, in Ashraf-3 in Albania.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Mr. DURBIN (for himself, Mr. HAWLEY, Mr. SCHATZ, Ms. DUCKWORTH, Ms. KLOBUCHAR, and Mr. WHITEHOUSE):

S. 1381. A bill to amend title 11, United States Code, to improve protections for employees and retirees in business bankruptcies; to the Committee on the Judiciary.

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. 1381

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

SECTION 1. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE.—This Act may be cited as the “Protecting Employees and Retirees in Business Bankruptcies Act of 2025”.

(b) TABLE OF CONTENTS.—The table of contents of this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Findings.

TITLE I—IMPROVING RECOVERIES FOR EMPLOYEES AND RETIREES

Sec. 101. Increased wage priority.

Sec. 102. Claim for stock value losses in defined contribution plans.

Sec. 103. Priority for severance pay and contributions to employee benefit plans.

Sec. 104. Financial returns for employees and retirees.

Sec. 105. Priority for WARN Act damages.

TITLE II—REDUCING EMPLOYEES’ AND RETIREES’ LOSSES

Sec. 201. Rejection of collective bargaining agreements.

Sec. 202. Payment of insurance benefits to retired employees.

Sec. 203. Protection of employee benefits in a sale of assets.

Sec. 204. Claim for pension losses.

Sec. 205. Payments by secured lender.

Sec. 206. Preservation of jobs and benefits.

Sec. 207. Termination of exclusivity.

Sec. 208. Claim for withdrawal liability.

TITLE III—RESTRICTING EXECUTIVE COMPENSATION PROGRAMS

Sec. 301. Executive compensation upon exit from bankruptcy.

Sec. 302. Limitations on executive compensation enhancements.

Sec. 303. Prohibition against special compensation payments.

Sec. 304. Assumption of executive benefit plans.

Sec. 305. Recovery of executive compensation.

Sec. 306. Preferential compensation transfer.

TITLE IV—OTHER PROVISIONS

Sec. 401. Union proof of claim.

Sec. 402. Exception from automatic stay.

Sec. 403. Effect on collective bargaining agreements under the Railway Labor Act.

SEC. 2. FINDINGS.

The Congress finds the following:

(1) Business bankruptcies have increased sharply in recent years and remain at high levels. These bankruptcies include several of the largest business bankruptcy filings in history. As the use of bankruptcy has expanded, job preservation and retirement security are placed at greater risk.

(2) Laws enacted to improve recoveries for employees and retirees and limit their losses in bankruptcy cases have not kept pace with the increasing and broader use of bankruptcy by businesses in all sectors of the economy. However, while protections for employees and retirees in bankruptcy cases have eroded, management compensation plans devised for those in charge of troubled businesses have become more prevalent and are escaping adequate scrutiny.

(3) Changes in the law regarding these matters are urgently needed as bankruptcy is used to address increasingly more complex and diverse conditions affecting troubled businesses and industries.

TITLE I—IMPROVING RECOVERIES FOR EMPLOYEES AND RETIREES

SEC. 101. INCREASED WAGE PRIORITY.

Section 507(a) of title 11, United States Code, is amended—

(1) in paragraph (4)—

(A) by redesignating subparagraphs (A) and (B) as clauses (i) and (ii), respectively;

(B) in the matter preceding clause (i), as so redesignated, by inserting “(A)” before “Fourth”;

(C) in subparagraph (A), as so designated, in the matter preceding clause (i), as so redesignated—

(i) by striking “\$10,000” and inserting “\$20,000”;

(ii) by striking “within 180 days”; and

(iii) by striking “or the date of the cessation of the debtor’s business, whichever occurs first,”; and

(D) by adding at the end the following:

“(B) Severance pay described in subparagraph (A)(i) shall be deemed earned in full upon the layoff or termination of employment of the individual to whom the severance is owed.”; and

(2) in paragraph (5)—

(A) in subparagraph (A)—

(i) by striking “within 180 days”; and

(ii) by striking “or the date of the cessation of the debtor’s business, whichever occurs first”; and

(B) by striking subparagraph (B) and inserting the following:

“(B) for each such plan, to the extent of the number of employees covered by each such plan, multiplied by \$20,000.”.

SEC. 102. CLAIM FOR STOCK VALUE LOSSES IN DEFINED CONTRIBUTION PLANS.

Section 101(5) of title 11, United States Code, is amended—

(1) in subparagraph (A), by striking “or” at the end;

(2) in subparagraph (B), by striking the period at the end and inserting “; or”; and

(3) by adding at the end the following:

“(C) right or interest in equity securities of the debtor, or an affiliate of the debtor, if—

“(i) the equity securities are held in a defined contribution plan (within the meaning of section 3(34) of the Employee Retirement Income Security Act of 1974 (29 U.S.C. 1002(34))) for the benefit of an individual who is not an insider, a senior executive officer, or any of the 20 highest compensated employees of the debtor who are not insiders or senior executive officers;

“(ii) the equity securities were attributable to either employer contributions by the debtor or an affiliate of the debtor, or elective deferrals (within the meaning of sec-

tion 402(g) of the Internal Revenue Code of 1986), and any earnings thereon; and

“(iii) an employer or plan sponsor who has commenced a case under this title has committed fraud with respect to such plan or has otherwise breached a duty to the participant that has proximately caused the loss of value.”.

SEC. 103. PRIORITY FOR SEVERANCE PAY AND CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS.

Section 503(b) of title 11, United States Code, is amended—

(1) in paragraph (8)(B), by striking “and” at the end;

(2) in paragraph (9), by striking the period and inserting a semicolon; and

(3) by adding at the end the following:

“(10) severance pay owed to employees of the debtor (other than to an insider of the debtor, a senior executive officer of the debtor, the 20 highest compensated employees of the debtor who are not insiders or senior executive officers, any department or division manager of the debtor, or any consultant providing services to the debtor), under a plan, program, or policy generally applicable to employees of the debtor (but not under an individual contract of employment), or owed pursuant to a collective bargaining agreement, for layoff or termination on or after the date of the filing of the petition, which pay shall be deemed earned in full upon such layoff or termination of employment; and

“(11) any contribution to an employee benefit plan that is due on or after the date of the filing of the petition.”.

SEC. 104. FINANCIAL RETURNS FOR EMPLOYEES AND RETIREES.

Section 1129(a) of title 11, United States Code is amended—

(1) by striking paragraph (13) and inserting the following:

“(13) With respect to retiree benefits, as that term is defined in section 1114(a), the plan—

“(A) provides for the continuation after the effective date of the plan of payment of all retiree benefits at the level established pursuant to subsection (e)(1)(B) or (g) of section 1114 at any time before the date of confirmation of the plan, for the duration of the period for which the debtor has obligated itself to provide such benefits, or if no modifications are made before confirmation of the plan, the continuation of all such retiree benefits maintained or established in whole or in part by the debtor before the date of the filing of the petition; and

“(B) provides for recovery of claims arising from the modification of retiree benefits or for other financial returns, as negotiated by the debtor and the authorized representative (to the extent that such returns are paid under, rather than outside of, a plan).”; and

(2) by adding at the end the following:

“(17) The plan provides for recovery of damages payable for the rejection of a collective bargaining agreement, or for other financial returns as negotiated by the debtor and the authorized representative under section 1113 (to the extent that such returns are paid under, rather than outside of, a plan).”.

SEC. 105. PRIORITY FOR WARN ACT DAMAGES.

Section 503(b)(1)(A)(ii) of title 11, United States Code is amended by inserting “any back pay, civil penalty, or damages for a violation of any Federal or State labor and employment law, including the Worker Adjustment and Retraining Notification Act (29 U.S.C. 2101 et seq.) and any comparable State law, and” before “wages and benefits” each place that term appears.