

113TH CONGRESS
2D SESSION

S. _____

To provide for the extension of certain unemployment benefits, and for other purposes.

IN THE SENATE OF THE UNITED STATES

Mr. HELLER (for himself, Ms. COLLINS, Mr. PORTMAN, Ms. MURKOWSKI, Mr. COATS, Ms. AYOTTE, and Mr. KIRK) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To provide for the extension of certain unemployment benefits, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Responsible Unemployment Compensation Extension Act
6 of 2014”.

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

- Sec. 1. Short title; table of contents.
- Sec. 2. Extension of emergency unemployment compensation program.
- Sec. 3. Temporary extension of extended benefit provisions.

2

- 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. Improvements to the emergency unemployment compensation program.
- Sec. 8. Requirement that individuals receiving emergency unemployment compensation be actively engaged in a systematic and sustained effort to obtain suitable work.
- Sec. 9. Ending unemployment payments to jobless millionaires and billionaires.
- Sec. 10. Consolidations of relevant job training programs and activities.
- Sec. 11. Funding stabilization.
- Sec. 12. Reduction in benefits based on receipt of unemployment compensation.
- Sec. 13. Extension of customs user fees.

1 **SEC. 2. EXTENSION OF EMERGENCY UNEMPLOYMENT COM-**
2 **PENSATION PROGRAM.**

3 (a) EXTENSION.—Section 4007(a)(2) of the Supple-
4 mental Appropriations Act, 2008 (Public Law 110–252;
5 26 U.S.C. 3304 note) is amended by striking “January
6 1, 2014” and inserting “June 1, 2014”.

7 (b) FUNDING.—Section 4004(e)(1) of the Supple-
8 mental Appropriations Act, 2008 (Public Law 110–252;
9 26 U.S.C. 3304 note) is amended—

10 (1) in subparagraph (I), by striking “and” at
11 the end;

12 (2) in subparagraph (J), by inserting “and” at
13 the end; and

14 (3) by inserting after subparagraph (J) the fol-
15 lowing:

16 “(K) the amendment made by section 2(a)
17 of the Responsible Unemployment Compensation
18 tion Extension Act of 2014;”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect as if included in the enact-
3 ment of the American Taxpayer Relief Act of 2012 (Public
4 Law 112–240).

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

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

11 (1) by striking “December 31, 2013” each
12 place it appears and inserting “May 31, 2014”; and

13 (2) in subsection (c), by striking “June 30,
14 2014” and inserting “November 30, 2014”.

15 (b) EXTENSION OF MATCHING FOR STATES WITH
16 NO WAITING WEEK.—Section 5 of the Unemployment
17 Compensation Extension Act of 2008 (Public Law 110–
18 449; 26 U.S.C. 3304 note) is amended by striking “June
19 30, 2014” and inserting “November 30, 2014”.

20 (c) EXTENSION OF MODIFICATION OF INDICATORS
21 UNDER THE EXTENDED BENEFIT PROGRAM.—Section
22 203 of the Federal-State Extended Unemployment Com-
23 pensation Act of 1970 (26 U.S.C. 3304 note) is amend-
24 ed—

1 (1) in subsection (d), by striking “December
2 31, 2013” and inserting “May 31, 2014”; and

3 (2) in subsection (f)(2), by striking “December
4 31, 2013” and inserting “May 31, 2014”.

5 (d) EFFECTIVE DATE.—The amendments made by
6 this section shall take effect as if included in the enact-
7 ment of the American Taxpayer Relief Act of 2012 (Public
8 Law 112–240).

9 **SEC. 4. EXTENSION OF FUNDING FOR REEMPLOYMENT**
10 **SERVICES AND REEMPLOYMENT AND ELIGI-**
11 **BILITY ASSESSMENT ACTIVITIES.**

12 (a) IN GENERAL.—Section 4004(c)(2)(A) of the Sup-
13 plemental Appropriations Act, 2008 (Public Law 110–
14 252; 26 U.S.C. 3304 note) is amended by striking
15 “through fiscal year 2014” and inserting “through the
16 first five months of fiscal year 2015”.

17 (b) EFFECTIVE DATE.—The amendment made by
18 this section shall take effect as if included in the enact-
19 ment of the American Taxpayer Relief Act of 2012 (Public
20 Law 112–240).

1 **SEC. 5. ADDITIONAL EXTENDED UNEMPLOYMENT BENE-**
2 **FITS UNDER THE RAILROAD UNEMPLOY-**
3 **MENT INSURANCE ACT.**

4 (a) EXTENSION.—Section 2(c)(2)(D)(iii) of the Rail-
5 road Unemployment Insurance Act (45 U.S.C.
6 352(c)(2)(D)(iii)) is amended—

7 (1) by striking “June 30, 2013” and inserting
8 “November 30, 2013”; and

9 (2) by striking “December 31, 2013” and in-
10 serting “May 31, 2014”.

11 (b) CLARIFICATION ON AUTHORITY TO USE
12 FUNDS.—Funds appropriated under either the first or
13 second sentence of clause (iv) of section 2(c)(2)(D) of the
14 Railroad Unemployment Insurance Act shall be available
15 to cover the cost of additional extended unemployment
16 benefits provided under such section 2(c)(2)(D) by reason
17 of the amendments made by subsection (a) as well as to
18 cover the cost of such benefits provided under such section
19 2(c)(2)(D), as in effect on the day before the date of en-
20 actment of this Act.

21 (c) FUNDING FOR ADMINISTRATION.—Out of any
22 funds in the Treasury not otherwise appropriated, there
23 are appropriated to the Railroad Retirement Board
24 \$105,000 for administrative expenses associated with the
25 payment of additional extended unemployment benefits
26 provided under section 2(c)(2)(D) of the Railroad Unem-

1 ployment Insurance Act by reason of the amendments
2 made by subsection (a), to remain available until ex-
3 pended.

4 **SEC. 6. FLEXIBILITY FOR UNEMPLOYMENT PROGRAM**
5 **AGREEMENTS.**

6 (a) FLEXIBILITY.—

7 (1) IN GENERAL.—Subsection (g) of section
8 4001 of the Supplemental Appropriations Act, 2008
9 (Public Law 110–252; 26 U.S.C. 3304 note) shall
10 not apply with respect to a State that has enacted
11 a law before December 1, 2013, that, upon taking
12 effect, would violate such subsection.

13 (2) EFFECTIVE DATE.—Paragraph (1) is effec-
14 tive with respect to weeks of unemployment begin-
15 ning on or after December 29, 2013.

16 (b) PERMITTING A SUBSEQUENT AGREEMENT.—
17 Nothing in title IV of the Supplemental Appropriations
18 Act, 2008 (Public Law 110–252; 26 U.S.C. 3304 note)
19 shall preclude a State whose agreement under such title
20 was terminated from entering into a subsequent agree-
21 ment under such title on or after the date of the enact-
22 ment of this Act if the State, taking into account the ap-
23 plication of subsection (a), would otherwise meet the re-
24 quirements for an agreement under such title.

1 **SEC. 7. IMPROVEMENTS TO THE EMERGENCY UNEMPLOY-**
2 **MENT COMPENSATION PROGRAM.**

3 (a) REQUIREMENT THAT REEMPLOYMENT SERVICES
4 AND REEMPLOYMENT AND ELIGIBILITY ASSESSMENT AC-
5 TIVITIES INCLUDE AN ASSESSMENT OF WHY THE INDIV-
6 VIDUAL IS STILL UNEMPLOYED AND THE ACTIONS THAT
7 THE INDIVIDUAL MUST UNDERTAKE IN ORDER TO IM-
8 PROVE THEIR EMPLOYMENT PROSPECTS.—

9 (1) IN GENERAL.—Section 4001(i)(2)(A)(ii) of
10 the Supplemental Appropriations Act, 2008 (Public
11 Law 110–252; 26 U.S.C. 3304 note) is amended by
12 inserting “and an assessment of the reasons why the
13 individual continues to be unemployed and the ac-
14 tions that the individual must undertake in order to
15 improve their employment prospects (including
16 through enrollment in a job retraining program
17 under subsection (k)(1) if the State has made the
18 election under such section)” before the semicolon at
19 the end.

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

23 (b) STATE OPTION TO REQUIRE THAT AN INDIV-
24 VIDUAL PARTICIPATE IN A JOB RETRAINING PROGRAM OR
25 PERFORM COMMUNITY SERVICE IN ORDER TO BE ELIGI-

1 BLE TO RECEIVE EMERGENCY UNEMPLOYMENT COM-
2 PENSATION.—

3 (1) IN GENERAL.—Section 4001 of the Supple-
4 mental Appropriations Act, 2008 (Public Law 110–
5 252; 26 U.S.C. 3304 note) is amended by adding at
6 the end the following new subsection:

7 “(k) STATE OPTION TO REQUIRE THAT AN INDIV-
8 VIDUAL PARTICIPATE IN A JOB RETRAINING PROGRAM OR
9 PERFORM COMMUNITY SERVICE AS A CONDITION OF RE-
10 CEIVING EMERGENCY UNEMPLOYMENT COMPENSA-
11 TION.—

12 “(1) IN GENERAL.—Under an agreement under
13 subsection (a), a State may elect to require an indi-
14 vidual, as a condition of eligibility for emergency un-
15 employment compensation for any week, to meet the
16 following for such week:

17 “(A) PARTICIPATE IN A STATE-APPROVED
18 JOB RETRAINING PROGRAM.—The individual is
19 participating in a job retraining program ap-
20 proved by the State during such week.

21 “(B) PERFORM COMMUNITY SERVICE IF
22 THE STATE DETERMINES THAT A JOB TRAINING
23 PROGRAM IS NOT APPROPRIATE.—If the State
24 determines that participation in a program
25 under subparagraph (A) for such week is not

1 appropriate for the individual, in lieu of such
2 participation the individual performs at least 20
3 hours of community service during such week.
4 For purposes of the preceding sentence, the
5 term ‘community service’ means unpaid service
6 by an individual to an organization described in
7 section 501(c)(3) of the Internal Revenue Code
8 of 1986 or to a Federal, State, or local agency
9 (as permitted in accordance with applicable
10 Federal, State, and local law).

11 “(2) APPLICATION.—If the State makes the
12 election under paragraph (1)—

13 “(A) such election shall apply with respect
14 to all claimants for emergency unemployment in
15 the State; and

16 “(B) the services and activities under sub-
17 section (i) with respect to an individual, includ-
18 ing the assessments under paragraph (2)(A)(ii)
19 of such subsection, are required to begin prior
20 to the individual receiving emergency unemploy-
21 ment compensation under this title.

22 “(3) INFORMATION.—If the State makes the
23 election under paragraph (1), an individual shall
24 provide the State agency with such information as
25 the State agency may require to ensure the indi-

1 vidual is meeting the requirement under paragraph
2 (1) for a week.”.

3 (2) EFFECTIVE DATE.—The amendment made
4 by this subsection shall apply to weeks of unemploy-
5 ment beginning on or after the date of the enact-
6 ment of this Act.

7 **SEC. 8. REQUIREMENT THAT INDIVIDUALS RECEIVING**
8 **EMERGENCY UNEMPLOYMENT COMPENSA-**
9 **TION BE ACTIVELY ENGAGED IN A SYSTEM-**
10 **ATIC AND SUSTAINED EFFORT TO OBTAIN**
11 **SUITABLE WORK.**

12 (a) IN GENERAL.—Subsection (h) of section 4001 of
13 the Supplemental Appropriations Act, 2008 (Public Law
14 110-252; 26 U.S.C. 3304 note) is amended to read as fol-
15 lows:

16 “(h) ACTIVELY SEEKING WORK.—

17 “(1) IN GENERAL.—For purposes of subsection
18 (b)(4), payment of emergency unemployment com-
19 pensation shall not be made to any individual for
20 any week of unemployment—

21 “(A) during which the individual fails to
22 accept any offer of suitable work (as defined in
23 paragraph (3)) or fails to apply for any suitable
24 work to which the individual was referred by
25 the State agency; or

1 “(B) during which the individual fails to
2 actively engage in seeking work, unless such in-
3 dividual is not actively engaged in seeking work
4 because such individual is, as determined in ac-
5 cordance with State law—

6 “(i) before any court of the United
7 States or any State pursuant to a lawfully
8 issued summons to appear for jury duty
9 (as such term may be defined by the Sec-
10 retary); or

11 “(ii) hospitalized for treatment of an
12 emergency or a life-threatening condition
13 (as such term may be defined by the Sec-
14 retary),

15 if such exemptions in clauses (i) and (ii) apply
16 to recipients of regular benefits, and the State
17 chooses to apply such exemptions for recipients
18 of emergency unemployment benefits.

19 “(2) PERIOD OF INELIGIBILITY.—If any indi-
20 vidual is ineligible for emergency unemployment
21 compensation for any week by reason of a failure de-
22 scribed in subparagraph (A) or (B) of paragraph
23 (1), the individual shall be ineligible to receive emer-
24 gency unemployment compensation for any week
25 which begins during a period which—

1 “(A) begins with the week following the
2 week in which such failure occurs; and

3 “(B) does not end until such individual has
4 been employed during at least 4 weeks which
5 begin after such failure and the total of the re-
6 muneration earned by the individual for being
7 so employed is not less than the product of 4
8 multiplied by the individual’s average weekly
9 benefit amount for the individual’s benefit year.

10 “(3) SUITABLE WORK.—For purposes of this
11 subsection, the term ‘suitable work’ means, with re-
12 spect to any individual, any work which is within
13 such individual’s capabilities, except that, if the indi-
14 vidual furnishes evidence satisfactory to the State
15 agency that such individual’s prospects for obtaining
16 work in his customary occupation within a reason-
17 ably short period are good, the determination of
18 whether any work is suitable work with respect to
19 such individual shall be made in accordance with the
20 applicable State law.

21 “(4) EXCEPTION.—Extended compensation
22 shall not be denied under subparagraph (A) of para-
23 graph (1) to any individual for any week by reason
24 of a failure to accept an offer of, or apply for, suit-
25 able work—

1 “(A) if the gross average weekly remunera-
2 tion payable to such individual for the position
3 does not exceed the sum of—

4 “(i) the individual’s average weekly
5 benefit amount for his benefit year, plus

6 “(ii) the amount (if any) of supple-
7 mental unemployment compensation bene-
8 fits (as defined in section 501(c)(17)(D) of
9 the Internal Revenue Code of 1986) pay-
10 able to such individual for such week;

11 “(B) if the position was not offered to such
12 individual in writing and was not listed with the
13 State employment service;

14 “(C) if such failure would not result in a
15 denial of compensation under the provisions of
16 the applicable State law to the extent that such
17 provisions are not inconsistent with the provi-
18 sions of paragraphs (3) and (5); or

19 “(D) if the position pays wages less than
20 the higher of—

21 “(i) the minimum wage provided by
22 section 6(a)(1) of the Fair Labor Stand-
23 ards Act of 1938, without regard to any
24 exemption; or

1 “(ii) any applicable State or local min-
2 imum wage.

3 “(5) ACTIVELY ENGAGED IN SEEKING WORK.—
4 For purposes of this subsection, an individual shall
5 be treated as actively engaged in seeking work dur-
6 ing any week if—

7 “(A) the individual has engaged in a sys-
8 tematic and sustained effort to obtain work
9 during such week, and

10 “(B) the individual provides tangible evi-
11 dence to the State agency that he has engaged
12 in such an effort during such week.

13 “(6) REFERRAL.—The State agency shall pro-
14 vide for referring applicants for emergency unem-
15 ployment benefits to any suitable work to which
16 paragraph (4) would not apply.”.

17 (b) EFFECTIVE DATE.—The amendments made by
18 this section shall take effect on the date of the enactment
19 of this Act.

20 **SEC. 9. ENDING UNEMPLOYMENT PAYMENTS TO JOBLESS**
21 **MILLIONAIRES AND BILLIONAIRES.**

22 (a) PROHIBITION.—Notwithstanding any other provi-
23 sion of law, no Federal funds may be used to make pay-
24 ments of unemployment compensation (including such
25 compensation under the Federal-State Extended Com-

1 pensation Act of 1970 and the emergency unemployment
2 compensation program under title IV of the Supplemental
3 Appropriations Act, 2008) to an individual whose adjusted
4 gross income in the preceding year was equal to or greater
5 than \$1,000,000.

6 (b) COMPLIANCE.—Unemployment Insurance appli-
7 cations shall include a form or procedure for an individual
8 applicant to certify the individual’s adjusted gross income
9 was not equal to or greater than \$1,000,000 in the pre-
10 ceding year.

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

14 (d) STATUS OF APPLICANTS.—It is the duty of the
15 states to verify the residency, employment, legal, and in-
16 come status of applicants for Unemployment Insurance
17 and no Federal funds may be expended for purposes of
18 determining an individual’s eligibility under this Act.

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

22 **SEC. 10. CONSOLIDATIONS OF RELEVANT JOB TRAINING**
23 **PROGRAMS AND ACTIVITIES.**

24 (a) REPORT.—The Secretary of Labor, in coordina-
25 tion with the Director of the Office of Management and

1 Budget, shall prepare a report on the consolidations of
2 Federal job training programs and activities determined
3 to be unnecessarily duplicative (referred to in this section
4 as “relevant job training programs and activities”). Such
5 report shall—

6 (1) describe all Federal job training programs
7 and activities;

8 (2) propose consolidations of the relevant job
9 training programs and activities;

10 (3) provide a justification for those Federal job
11 training programs and activities not included in such
12 consolidations; and

13 (4) establish a plan to provide for such consoli-
14 dations, including recommendations for necessary
15 legislation.

16 (b) SUBMISSION.—Not later than 3 months after the
17 date of enactment of this Act, the Secretary of Labor shall
18 submit the report to the appropriate committees of Con-
19 gress.

20 **SEC. 11. FUNDING STABILIZATION.**

21 (a) FUNDING STABILIZATION UNDER THE INTERNAL
22 REVENUE CODE.—The table in subclause (II) of section
23 430(h)(2)(C)(iv) of the Internal Revenue Code of 1986 is
24 amended to read as follows:

17

“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%”.

1 (b) FUNDING STABILIZATION UNDER ERISA.—

2 (1) IN GENERAL.—The table in subclause (II)
3 of section 303(h)(2)(C)(iv) of the Employee Retirement
4 Income Security Act of 1974 is amended to
5 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%”.

6 (2) CONFORMING AMENDMENT.—

7 (A) IN GENERAL.—Clause (ii) of section
8 101(f)(2)(D) of such Act is amended by striking
9 “2015” and inserting “2020”.

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

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

4 (1) INTERNAL REVENUE CODE OF 1986.—The
5 second sentence of paragraph (2) of section 436(d)
6 of the Internal Revenue Code of 1986 is amended by
7 striking “of such plan” and inserting “of such plan
8 (determined by not taking into account any adjust-
9 ment of segment rates under section
10 430(h)(2)(C)(iv))”.

11 (2) EMPLOYEE RETIREMENT INCOME SECURITY
12 ACT OF 1974.—The second sentence of subparagraph
13 (B) of section 206(g)(3) of the Employee Retirement
14 Income Security Act of 1974 (29 U.S.C.
15 1056(g)(3)(B)) is amended by striking “of such
16 plan” and inserting “of such plan (determined by
17 not taking into account any adjustment of segment
18 rates under section 303(h)(2)(C)(iv))”.

19 (3) EFFECTIVE DATE.—

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

24 (B) COLLECTIVELY BARGAINED PLANS.—

25 In the case of a plan maintained pursuant to 1

1 or more collective bargaining agreements, the
2 amendments made by this subsection shall
3 apply to plan years beginning after December
4 31, 2015.

5 (4) PROVISIONS RELATING TO PLAN AMEND-
6 MENTS.—

7 (A) IN GENERAL.—If this paragraph ap-
8 plies to any amendment to any plan or annuity
9 contract, such plan or contract shall be treated
10 as being operated in accordance with the terms
11 of the plan during the period described in sub-
12 paragraph (B)(ii).

13 (B) AMENDMENTS TO WHICH PARAGRAPH
14 APPLIES.—

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

18 (I) pursuant to the amendments
19 made by this subsection, or pursuant
20 to any regulation issued by the Sec-
21 retary of the Treasury or the Sec-
22 retary of Labor under any provision
23 as so amended, and

24 (II) on or before the last day of
25 the first plan year beginning on or

1 after January 1, 2016, or such later
2 date as the Secretary of the Treasury
3 may prescribe.

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

7 (I) beginning on the date that
8 the amendments made by this sub-
9 section or the regulation described in
10 clause (i)(I) takes effect (or in the
11 case of a plan or contract amendment
12 not required by such amendments or
13 such regulation, the effective date
14 specified by the plan), and

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

19 the plan or contract is operated as if such
20 plan or contract amendment were in effect,
21 and such plan or contract amendment ap-
22 plies retroactively for such period.

23 (C) ANTI-CUTBACK RELIEF.—A plan shall
24 not be treated as failing to meet the require-
25 ments of section 204(g) of the Employee Re-

1 tirement Income Security Act of 1974 and sec-
2 tion 411(d)(6) of the Internal Revenue Code of
3 1986 solely by reason of a plan amendment to
4 which this paragraph applies.

5 (d) MODIFICATION OF FUNDING TARGET DETER-
6 MINATION PERIODS.—

7 (1) INTERNAL REVENUE CODE OF 1986.—
8 Clause (i) of section 430(h)(2)(B) of the Internal
9 Revenue Code of 1986 is amended by striking “the
10 first day of the plan year” and inserting “the valu-
11 ation date for the plan year”.

12 (2) EMPLOYEE RETIREMENT INCOME SECURITY
13 ACT OF 1974.—Clause (i) of section 303(h)(2)(B) of
14 the Employee Retirement Income Security Act of
15 1974 (29 U.S.C. 1083(h)(2)(B)(i)) is amended by
16 striking “the first day of the plan year” and insert-
17 ing “the valuation date for the plan year”.

18 (e) EFFECTIVE DATE.—

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

22 (2) ELECTIONS.—A plan sponsor may elect not
23 to have the amendments made by subsections (a),
24 (b), and (d) apply to any plan year beginning before

1 January 1, 2014, either (as specified in the elec-
2 tion)—

3 (A) for all purposes for which such amend-
4 ments apply, or

5 (B) solely for purposes of determining the
6 adjusted funding target attainment percentage
7 under sections 436 of the Internal Revenue
8 Code of 1986 and 206(g) of the Employee Re-
9 tirement Income Security Act of 1974 for such
10 plan year.

11 A plan shall not be treated as failing to meet the re-
12 quirements of section 204(g) of such Act and section
13 411(d)(6) of such Code solely by reason of an elec-
14 tion under this paragraph.

15 **SEC. 12. REDUCTION IN BENEFITS BASED ON RECEIPT OF**
16 **UNEMPLOYMENT COMPENSATION.**

17 (a) IN GENERAL.—Title II of the Social Security Act
18 (42 U.S.C. 401 et seq.) is amended by inserting after sec-
19 tion 224 the following new section:

20 “REDUCTION IN BENEFITS BASED ON RECEIPT OF
21 UNEMPLOYMENT COMPENSATION

22 “SEC. 224A (a)(1) If for any month prior to the
23 month in which an individual attains retirement age (as
24 defined in section 216(l)(1))—

25 “(A) such individual is entitled to benefits
26 under section 223, and

1 “(B) such individual is entitled for such
2 month to unemployment compensation,
3 the total of the individual’s benefits under section
4 223 for such month and of any benefits under sec-
5 tion 202 for such month based on the individual’s
6 wages and self-employment income shall be reduced
7 (but not below zero) by the total amount of unem-
8 ployment compensation received by such individual
9 for such month.

10 “(2) The reduction of benefits under paragraph
11 (1) shall also apply to any past-due benefits under
12 section 223 for any month in which the individual
13 was entitled to—

14 “(A) benefits under such section, and

15 “(B) unemployment compensation.

16 “(3) The reduction of benefits under paragraph
17 (1) shall not apply to any benefits under section 223
18 for any month, or any benefits under section 202 for
19 such month based on the individual’s wages and self-
20 employment income for such month, if the individual
21 is entitled for such month to unemployment com-
22 pensation following a period of trial work (as de-
23 scribed in section 222(c)(1), participation in the
24 Ticket to Work and Self-Sufficiency Program estab-
25 lished under section 1148, or participation in any

1 other program that is designed to encourage an indi-
2 vidual entitled to benefits under section 223 or 202
3 to work.

4 “(b) If any unemployment compensation is payable
5 to an individual on other than a monthly basis (including
6 a benefit payable as a lump sum to the extent that it is
7 a commutation of, or a substitute for, such periodic com-
8 pensation), the reduction under this section shall be made
9 at such time or times and in such amounts as the Commis-
10 sioner of Social Security (referred to in this section as the
11 ‘Commissioner’) determines will approximate as nearly as
12 practicable the reduction prescribed by subsection (a).

13 “(c) Reduction of benefits under this section shall be
14 made after any applicable reductions under section 203(a)
15 and section 224, but before any other applicable deduc-
16 tions under section 203.

17 “(d)(1) Subject to paragraph (2), if the Commis-
18 sioner determines that an individual may be eligible for
19 unemployment compensation which would give rise to a
20 reduction of benefits under this section, the Commissioner
21 may require, as a condition of certification for payment
22 of any benefits under section 223 to any individual for
23 any month and of any benefits under section 202 for such
24 month based on such individual’s wages and self-employ-
25 ment income, that such individual certify—

1 “(A) whether the individual has filed or intends
2 to file any claim for unemployment compensation,
3 and

4 “(B) if the individual has filed a claim, whether
5 there has been a decision on such claim.

6 “(2) For purposes of paragraph (1), the Commis-
7 sioner may, in the absence of evidence to the contrary,
8 rely upon a certification by the individual that the indi-
9 vidual has not filed and does not intend to file such a
10 claim, or that the individual has so filed and no final deci-
11 sion thereon has been made, in certifying benefits for pay-
12 ment pursuant to section 205(i).

13 “(e) Whenever a reduction in total benefits based on
14 an individual’s wages and self-employment income is made
15 under this section for any month, each benefit, except the
16 disability insurance benefit, shall first be proportionately
17 decreased, and any excess of such reduction over the sum
18 of all such benefits other than the disability insurance ben-
19 efit shall then be applied to such disability insurance ben-
20 efit.

21 “(f)(1) Notwithstanding any other provision of law,
22 the head of any Federal agency shall provide such infor-
23 mation within its possession as the Commissioner may re-
24 quire for purposes of making a timely determination of
25 the amount of the reduction, if any, required by this sec-

1 tion in benefits payable under this title, or verifying other
2 information necessary in carrying out the provisions of
3 this section.

4 “(2) The Commissioner is authorized to enter into
5 agreements with States, political subdivisions, and other
6 organizations that administer unemployment compensa-
7 tion, in order to obtain such information as the Commis-
8 sioner may require to carry out the provisions of this sec-
9 tion.

10 “(g) For purposes of this section, the term ‘unem-
11 ployment compensation’ has the meaning given that term
12 in section 85(b) of the Internal Revenue Code of 1986,
13 and the total amount of unemployment compensation to
14 which an individual is entitled shall be determined prior
15 to any applicable reduction under State law based on the
16 receipt of benefits under section 202 or 223.”.

17 (b) CONFORMING AMENDMENT.—Section 224(a) of
18 the Social Security Act (42 U.S.C. 424a(a)) is amended,
19 in the matter preceding paragraph (1), by striking “the
20 age of 65” and inserting “retirement age (as defined in
21 section 216(l)(1))”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 subsections (a) and (b) shall apply to benefits payable for
24 months beginning on or after the date that is 12 months
25 after the date of enactment of this section.

1 **SEC. 13. EXTENSION OF CUSTOMS USER FEES.**

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

5 (1) in subparagraph (A), by striking “Sep-
6 tember 30, 2023” and inserting “September 30,
7 2024”; and

8 (2) in subparagraph (B)(i), by striking “Sep-
9 tember 30, 2023” and inserting “September 30,
10 2024”.