

111TH CONGRESS
2^D SESSION

S. 3706

To extend unemployment insurance benefits and cut taxes for businesses to create hiring incentives, and for other purposes.

IN THE SENATE OF THE UNITED STATES

AUGUST 4, 2010

Ms. STABENOW (for herself, Mr. SCHUMER, Mr. CASEY, Mr. LEVIN, Mr. BROWN of Ohio, Mr. DODD, Mr. DURBIN, Mr. WHITEHOUSE, Mr. REED, and Mr. REID) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To extend unemployment insurance benefits and cut taxes for businesses to create hiring incentives, 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.**

4 This Act may be cited as the “Americans Want to
5 Work Act”.

6 **SEC. 2. ADJUSTMENT TO FOURTH-TIER EMERGENCY UNEM-**
7 **PLOYMENT COMPENSATION.**

8 Section 4002(e)(1) of the Supplemental Appropria-
9 tions Act, 2008 (Public Law 110–252; 26 U.S.C. 3304

1 note) is amended by striking “subsection (d)(1) (third-tier
 2 emergency unemployment compensation)” and inserting
 3 “subsection (f)(1) (fifth-tier emergency unemployment
 4 compensation)”.

5 **SEC. 3. FIFTH-TIER EMERGENCY UNEMPLOYMENT COM-**
 6 **PENSATION.**

7 (a) IN GENERAL.—Section 4002 of the Supplemental
 8 Appropriations Act, 2008, as amended by section 2, is fur-
 9 ther amended—

10 (1) by redesignating subsections (f) and (g) as
 11 subsections (h) and (i), respectively; and

12 (2) by inserting after subsection (e) the fol-
 13 lowing new subsection:

14 “(f) FIFTH-TIER EMERGENCY UNEMPLOYMENT
 15 COMPENSATION.—

16 “(1) IN GENERAL.—If, at the time that the
 17 amount added to an individual’s account under sub-
 18 section (d)(1) (third-tier emergency unemployment
 19 compensation) is exhausted or at any time there-
 20 after, such individual’s State is in an extended ben-
 21 efit period (as determined under paragraph (2)),
 22 such account shall be further augmented by an
 23 amount (hereinafter ‘fifth-tier emergency unemploy-
 24 ment compensation’) equal to the lesser of—

1 “(A) 80 percent of the total amount of
2 regular compensation (including dependents’ al-
3 lowances) payable to the individual during the
4 individual’s benefit year under the State law; or

5 “(B) 20 times the individual’s average
6 weekly benefit amount (as determined under
7 subsection (b)(2)) for the benefit year.

8 “(2) EXTENDED BENEFIT PERIOD.—For pur-
9 poses of paragraph (1), a State shall be considered
10 to be in an extended benefit period, as of any given
11 time, if—

12 “(A) such a period would then be in effect
13 for such State under section 203(d) of the Fed-
14 eral-State Extended Unemployment Compensa-
15 tion Act of 1970 (26 U.S.C. 3304 note) if such
16 section did not include the requirement under
17 paragraph (1)(A) thereof; or

18 “(B) such a period would then be in effect
19 for such State under section 203(f) of such Act
20 if—

21 “(i) such section 203(f) were applied
22 to such State (regardless of whether the
23 State by law had provided for such appli-
24 cation); and

25 “(ii) such section 203(f)—

1 “(I) were applied by substituting
2 ‘7.5’ for ‘6.5’ in paragraph (1)(A)(i)
3 thereof; and

4 “(II) did not include the require-
5 ment under paragraph (1)(A)(ii)
6 thereof.

7 “(3) LIMITATION.—The account of an indi-
8 vidual may be augmented not more than once under
9 this subsection.”.

10 (b) CONFORMING AMENDMENT TO NON-AUGMENTA-
11 TION RULE.—Section 4007(b)(2) of the Supplemental Ap-
12 propriations Act, 2008 (Public Law 110–252; 26 U.S.C.
13 3304 note) is amended—

14 (1) by striking “and (e)” and inserting “, (e),
15 and (f)”; and

16 (2) by striking “or (e)” and inserting “, (e), or
17 (f)”.

18 (c) COORDINATION.—Section 4002(g) of the Supple-
19 mental Appropriations Act, 2008 (Public Law 110–252;
20 26 U.S.C. 3304 note), as redesignated by subsection
21 (a)(1), is amended by adding at the end the following new
22 paragraphs:

23 “(3) FURTHER COORDINATION WITH EX-
24 TENDED COMPENSATION.—Notwithstanding an elec-
25 tion under section 4001(e) by a State to provide for

1 the payment of emergency unemployment compensa-
2 tion prior to extended compensation, such State may
3 pay extended compensation to an otherwise eligible
4 individual prior to any emergency unemployment
5 compensation under subsection (f) (by reason of the
6 amendments made by section 3(a) of the Americans
7 Want to Work Act), if such individual claimed ex-
8 tended compensation for at least 1 week of unem-
9 ployment after the exhaustion of emergency unem-
10 ployment compensation under this part (as this part
11 was in effect on the day before the date of the enact-
12 ment of this subsection).

13 “(4) COORDINATION WITH TIERS III, IV, AND
14 v.—If a State determines that implementation of the
15 fifth-tier of emergency unemployment compensation
16 by reason of the amendments made by sections 2
17 and 3 of the Americans Want to Work Act would
18 unduly delay the prompt payment of emergency un-
19 employment compensation under this title by reason
20 of the amendments made by such Act, such State
21 may elect to pay fourth-tier emergency unemploy-
22 ment compensation prior to the payment of fifth-tier
23 emergency unemployment compensation until such
24 time as such State determines that fifth-tier emer-
25 gency unemployment compensation may be paid

1 without undue delay. For purposes of determining
2 whether an account may be augmented for fifth-tier
3 emergency unemployment compensation under sub-
4 section (f), if a State makes the election described
5 in the previous sentence, such State shall treat the
6 date of exhaustion of fourth-tier emergency unem-
7 ployment compensation as the date of exhaustion of
8 third-tier emergency unemployment compensation if
9 the date of exhaustion of fourth-tier emergency un-
10 employment compensation is later than the date of
11 exhaustion of third-tier emergency unemployment
12 compensation.”.

13 (d) FUNDING.—Section 4004(e)(1) of the Supple-
14 mental Appropriations Act, 2008 (Public Law 110–252;
15 26 U.S.C. 3304 note) is amended—

16 (1) in subparagraph (E), by striking “and” at
17 the end; and

18 (2) by inserting after subparagraph (F) the fol-
19 lowing new subparagraph:

20 “(G) the amendments made by subsections
21 (a), (b), and (c) of section 3 of the Americans
22 Want to Work Act; and”.

23 (e) EFFECTIVE DATE.—The amendments made by
24 this section shall apply as if included in the enactment
25 of the Supplemental Appropriations Act, 2008, except that

1 no amount shall be payable by virtue of such amendments
2 with respect to any week of unemployment commencing
3 before the date of the enactment of this Act.

4 **SEC. 4. EXTENSION OF PAYROLL TAX FORGIVENESS FOR**
5 **HIRING UNEMPLOYED WORKERS AND BUSI-**
6 **NESS CREDIT FOR THE RETENTION OF CER-**
7 **TAIN NEWLY HIRED INDIVIDUALS.**

8 (a) EXTENSION.—Section 3111(d) of the Internal
9 Revenue Code of 1986 is amended—

10 (1) by striking “with respect to employment
11 during the period beginning on the day after the
12 date of the enactment of this subsection and ending
13 on December 31, 2010,” in paragraph (1) and in-
14 serting “during the applicable period with respect to
15 employment”,

16 (2) by striking “January 1, 2011” in paragraph
17 (3) and inserting “January 1, 2012”,

18 (3) by redesignating paragraph (5) as para-
19 graph (6) and by inserting after paragraph (4) the
20 following new paragraph:

21 “(5) APPLICABLE PERIOD.—For purposes of
22 paragraph (1), the applicable period is—

23 “(A) with respect to any qualified indi-
24 vidual who begins employment after February

1 3, 2010, the period beginning after March 18,
2 2010, and ending on December 31, 2010, and

3 “(B) with respect to any qualified indi-
4 vidual who begins employment after August 4,
5 2010, the period beginning on the day after the
6 date of the enactment of this paragraph and
7 ending on December 31, 2011.”, and

8 (4) by inserting “AND 2011” after “2010” in
9 the heading thereof.

10 (b) RAILROAD RETIREMENT TAXES.—Section
11 3221(c) of the Internal Revenue Code of 1986 is amend-
12 ed—

13 (1) by striking “during the period beginning on
14 the day after the date of the enactment of this sub-
15 section and ending on December 31, 2010” in para-
16 graph (1) and inserting “during the applicable pe-
17 riod”,

18 (2) by striking “January 1, 2011” in paragraph
19 (3) and inserting “January 1, 2012”,

20 (3) by redesignating paragraph (5) as para-
21 graph (6) and by inserting after paragraph (4) the
22 following new paragraph:

23 “(5) APPLICABLE PERIOD.—For purposes of
24 paragraph (1), the applicable period is—

1 “(A) with respect to any qualified indi-
2 vidual who begins employment after February
3 3, 2010, the period beginning after March 18,
4 2010, and ending on December 31, 2010, and

5 “(B) with respect to any qualified indi-
6 vidual who begins employment after August 4,
7 2010, the period beginning on the day after the
8 date of the enactment of this paragraph and
9 ending on December 31, 2011.”, and

10 (4) by inserting “AND 2011” after “2010” in
11 the heading thereof.

12 (c) TRANSFERS TO CERTAIN FUNDS.—Section 101
13 of the Hiring Incentives to Restore Employment Act is
14 amended—

15 (1) by inserting “and section 4(a) of the Ameri-
16 cans Want to Work Act” after “subsection (a)” in
17 subsection (c), and

18 (2) by inserting “and section 4(b) of the Ameri-
19 cans Want to Work Act” after “paragraph (1)” in
20 subsection (d)(2).

21 (d) CONFORMING AMENDMENT.—The heading of sec-
22 tion 102 of the Hiring Incentives to Restore Employment
23 Act is amended by inserting “**AND 2011**” after “**2010**”.

24 (e) TREATMENT OF TEMPORARY CENSUS WORK-
25 ERS.—Sections 3111(d)(3) and 3121(c)(3) of the Internal

1 Revenue Code of 1986 are each amended by adding at
2 the end the following new flush sentence:

3 “For purposes of subparagraph (B), employment by
4 the Bureau of the Census as a temporary enu-
5 merator for the 2010 decennial census shall not be
6 taken into account.”.

7 (f) EFFECTIVE DATE.—The amendments made by
8 this section shall take effect as if included in the amend-
9 ments made by section 101 of the Hiring Incentives to
10 Restore Employment Act.

11 **SEC. 5. INCREASE OF BUSINESS CREDIT FOR THE RETEN-**
12 **TION OF CERTAIN NEWLY HIRED INDIVID-**
13 **UALS.**

14 (a) IN GENERAL.—Section 102 of the Hiring Incen-
15 tives to Restore Employment Act (Public Law 111–147)
16 is amended by adding at the end the following new sub-
17 section:

18 “(e) INCREASED CREDIT FOR CERTAIN LONG-TERM
19 UNEMPLOYED WORKERS.—

20 “(1) IN GENERAL.—In the case of a qualified
21 long-term unemployed worker, the credit otherwise
22 determined under subsection (a) (without regard to
23 this subsection) with respect to such qualified long-
24 term unemployed worker shall be increased by
25 \$1,000.

1 “(2) QUALIFIED LONG-TERM UNEMPLOYED
2 WORKER.—For purposes of this subsection, the term
3 ‘qualified long-term unemployed worker’ means any
4 qualified individual (as defined in section 3111(d)(3)
5 or section 3221(c)(3) of the Internal Revenue Code
6 of 1986)—

7 “(A) who is a retained worker,

8 “(B) who certifies by signed affidavit,
9 under penalties of perjury, that—

10 “(i) such individual has not been em-
11 ployed during the 693-day period ending
12 on the date such individual begins the em-
13 ployment with respect to which the indi-
14 vidual is a qualified individual, or

15 “(ii) such individual has exhausted all
16 unemployment insurance benefits under
17 Federal or State law, if such benefits are
18 exhausted in a period of less than 693
19 days, and

20 “(C) who begins employment with a quali-
21 fied employer (as defined in section 3111(d)(2)
22 or section 3221(c)(2) of the Internal Revenue
23 Code of 1986) after the date of the enactment
24 of this subsection and before January 1,
25 2012.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to individuals beginning employ-
3 ment after the date of the enactment of this Act, in tax-
4 able years ending after such date.

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