

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3548

---

## AN ACT

To amend the Supplemental Appropriations Act, 2008 to provide for the temporary availability of certain additional emergency unemployment compensation, 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Unemployment Com-  
3 pensation Extension Act of 2009”.

4 **SEC. 2. ADDITIONAL EMERGENCY UNEMPLOYMENT COM-  
5 PENSATION.**

6 (a) IN GENERAL.—Section 4002 of the Supplemental  
7 Appropriations Act, 2008 (Public Law 110–252; 26  
8 U.S.C. 3304 note) is amended by adding at the end the  
9 following:

10 “(d) FURTHER ADDITIONAL EMERGENCY UNEM-  
11 PLOYMENT COMPENSATION.—

12 “(1) IN GENERAL.—If, at the time that the  
13 amount added to an individual’s account under sub-  
14 section (c)(1) (hereinafter ‘additional emergency un-  
15 employment compensation’) is exhausted or at any  
16 time thereafter, such individual’s State is in an ex-  
17 tended benefit period (as determined under para-  
18 graph (2)), such account shall be further augmented  
19 by an amount (hereinafter ‘further additional emer-  
20 gency unemployment compensation’) equal to the  
21 lesser of—

22 “(A) 50 percent of the total amount of  
23 regular compensation (including dependents’ al-  
24 lowances) payable to the individual during the  
25 individual’s benefit year under the State law; or

1           “(B) 13 times the individual’s average  
2           weekly benefit amount (as determined under  
3           subsection (b)(2)) for the benefit year.

4           “(2) EXTENDED BENEFIT PERIOD.—For pur-  
5           poses of paragraph (1), a State shall be considered  
6           to be in an extended benefit period, as of any given  
7           time, if such a period would then be in effect for  
8           such State under the Federal-State Extended Unem-  
9           ployment Compensation Act of 1970 if—

10                   “(A) section 203(d) of such Act—

11                           “(i) were applied by substituting ‘6’  
12                           for ‘5’ each place it appears; and

13                           “(ii) did not include the requirement  
14                           under paragraph (1)(A) thereof; or

15                   “(B) section 203(f) of such Act were ap-  
16           plied to such State—

17                           “(i) regardless of whether or not the  
18                           State had by law provided for its applica-  
19                           tion;

20                           “(ii) by substituting ‘8.5’ for ‘6.5’ in  
21                           paragraph (1)(A)(i) thereof; and

22                           “(iii) as if it did not include the re-  
23                           quirement under paragraph (1)(A)(ii)  
24                           thereof.

1           “(3) COORDINATION RULE.—Notwithstanding  
2           an election under section 4001(e) by a State to pro-  
3           vide for the payment of emergency unemployment  
4           compensation prior to extended compensation, such  
5           State may pay extended compensation to an other-  
6           wise eligible individual prior to any further addi-  
7           tional emergency unemployment compensation, if  
8           such individual claimed extended compensation for  
9           at least 1 week of unemployment after the exhaus-  
10          tion of additional emergency unemployment com-  
11          pensation.

12           “(4) LIMITATION.—The account of an indi-  
13          vidual may be augmented not more than once under  
14          this subsection.”.

15          (b) CONFORMING AMENDMENT TO NON-AUGMENTA-  
16          TION RULE.—Section 4007(b)(2) of the Supplemental Ap-  
17          propriations Act, 2008 (Public Law 110–252; 26 U.S.C.  
18          3304 note) is amended—

19           (1) by striking “then section 4002(c)” and in-  
20           serting “then subsections (c) and (d) of section  
21           4002”; and

22           (2) by striking “paragraph (2) of such section)”  
23           and inserting “paragraph (2) of such subsection (c)  
24           or (d) (as the case may be))”.

1 (c) TRANSFER OF FUNDS.—Section 4004(e)(1) of  
2 the Supplemental Appropriations Act, 2008 (Public Law  
3 110–252; 26 U.S.C. 3304 note) is amended by striking  
4 “Act;” and inserting “Act and the Unemployment Com-  
5 pensation Extension Act of 2009;”.

6 (d) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply as if included in the enactment  
8 of the Supplemental Appropriations Act, 2008, except that  
9 no amount shall be payable by virtue of such amendments  
10 with respect to any week of unemployment commencing  
11 before the date of the enactment of this Act.

12 **SEC. 3. 0.2 PERCENT FUTA SURTAX.**

13 (a) IN GENERAL.—Section 3301 of the Internal Rev-  
14 enue Code of 1986 (relating to rate of tax) is amended—

15 (1) by striking “through 2009” in paragraph

16 (1) and inserting “through 2010”, and

17 (2) by striking “calendar year 2010” in para-  
18 graph (2) and inserting “calendar year 2011”.

19 (b) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to wages paid after December 31,  
21 2009.

22 **SEC. 4. REPORTING OF FIRST DAY OF EARNINGS TO DIREC-**  
23 **TORY OF NEW HIRES.**

24 (a) IN GENERAL.—Section 453A(b)(1)(A) of the So-  
25 cial Security Act (42 U.S.C. 653a(b)(1)(A)) is amended

1 by inserting “the date services for remuneration were first  
2 performed by the employee,” after “of the employee,”.

3 (b) REPORTING FORMAT AND METHOD.—Section  
4 453A(c) of the Social Security Act (42 U.S.C. 653a(c))  
5 is amended by inserting “, to the extent practicable,” after  
6 “Each report required by subsection (b) shall”.

7 (c) EFFECTIVE DATE.—

8 (1) IN GENERAL.—Subject to paragraph (2),  
9 the amendments made by this section shall take ef-  
10 fect 6 months after the date of enactment of this  
11 Act.

12 (2) COMPLIANCE TRANSITION PERIOD.—If the  
13 Secretary of Health and Human Services determines  
14 that State legislation (other than legislation appro-  
15 priating funds) is required in order for a State plan  
16 under part D of title IV of the Social Security Act  
17 to meet the additional requirements imposed by the  
18 amendment made by subsection (a), the plan shall  
19 not be regarded as failing to meet such requirements  
20 before the first day of the second calendar quarter  
21 beginning after the close of the first regular session  
22 of the State legislature that begins after the effective  
23 date of such amendment. If the State has a 2-year  
24 legislative session, each year of the session is deemed

1 to be a separate regular session of the State legisla-  
2 ture.

3 **SEC. 5. COLLECTION IN ALL STATES OF UNEMPLOYMENT**  
4 **COMPENSATION DUE TO FRAUD.**

5 (a) **IN GENERAL.**—Subsection (f) of section 6402 of  
6 the Internal Revenue Code of 1986 is amended by striking  
7 paragraph (3) and redesignating paragraphs (4) through  
8 (8) as paragraphs (3) through (7), respectively.

9 (b) **EFFECTIVE DATE.**—The amendment made by  
10 this section shall apply to refunds payable on or after the  
11 date of the enactment of this Act.

Passed the House of Representatives September 22,  
2009.

Attest:

*Clerk.*

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

**H. R. 3548**

---

**AN ACT**

To amend the Supplemental Appropriations Act, 2008 to provide for the temporary availability of certain additional emergency unemployment compensation, and for other purposes.