

113TH CONGRESS
2D SESSION

H. R. 3979

AN ACT

To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.

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 “Protecting Volunteer
3 Firefighters and Emergency Responders Act of 2014”.

4 **SEC. 2. EMERGENCY SERVICES, GOVERNMENT, AND CER-**
5 **TAIN NONPROFIT VOLUNTEERS.**

6 (a) IN GENERAL.—Section 4980H(c) of the Internal
7 Revenue Code of 1986 is amended by redesignating para-
8 graphs (5), (6), and (7) as paragraphs (6), (7), and (8),
9 respectively, and by inserting after paragraph (4) the fol-
10 lowing new paragraph:

11 “(5) SPECIAL RULES FOR CERTAIN EMERGENCY
12 SERVICES, GOVERNMENT, AND NONPROFIT VOLUN-
13 TEERS.—

14 “(A) EMERGENCY SERVICES VOLUN-
15 TEERS.—Qualified services rendered as a bona
16 fide volunteer to an eligible employer shall not
17 be taken into account under this section as
18 service provided by an employee. For purposes
19 of the preceding sentence, the terms ‘qualified
20 services’, ‘bona fide volunteer’, and ‘eligible em-
21 ployer’ shall have the respective meanings given
22 such terms under section 457(e).

23 “(B) CERTAIN OTHER GOVERNMENT AND
24 NONPROFIT VOLUNTEERS.—

25 “(I) IN GENERAL.—Services rendered
26 as a bona fide volunteer to a specified em-

1 ployer shall not be taken into account
2 under this section as service provided by
3 an employee.

4 “(ii) BONA FIDE VOLUNTEER.—For
5 purposes of this subparagraph, the term
6 ‘bona fide volunteer’ means an employee of
7 a specified employer whose only compensa-
8 tion from such employer is in the form
9 of—

10 “(I) reimbursement for (or rea-
11 sonable allowance for) reasonable ex-
12 penses incurred in the performance of
13 services by volunteers, or

14 “(II) reasonable benefits (includ-
15 ing length of service awards), and
16 nominal fees, customarily paid by
17 similar entities in connection with the
18 performance of services by volunteers.

19 “(iii) SPECIFIED EMPLOYER.—For
20 purposes of this subparagraph, the term
21 ‘specified employer’ means—

22 “(I) any government entity, and

23 “(II) any organization described
24 in section 501(c) and exempt from tax
25 under section 501(a).

1 “(iv) COORDINATION WITH SUBPARA-
2 GRAPH (A).—This subparagraph shall not
3 fail to apply with respect to services merely
4 because such services are qualified services
5 (as defined in section 457(e)(11)(C)).”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to months beginning after Decem-
8 ber 31, 2013.

Passed the House of Representatives March 11,
2014.

Attest:

Clerk.

113TH CONGRESS
2^D SESSION

H. R. 3979

AN ACT

To amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act.