

AMENDMENT NO. _____ Calendar No. _____

Purpose: To ensure that additional unemployment benefits do not result in an individual receiving unemployment compensation that is more than the amount of wages the individual was earning prior to becoming unemployed.

IN THE SENATE OF THE UNITED STATES—116th Cong., 2d Sess.

H. R. 748

To amend the Internal Revenue Code of 1986 to repeal the excise tax on high cost employer-sponsored health coverage.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by _____

Viz:

1 At the end of subtitle A of title II of division A, insert
2 the following:

3 **SEC. 2117. UNEMPLOYMENT BENEFITS MAY NOT EXCEED**
4 **THE AMOUNT OF WAGES THE INDIVIDUAL**
5 **WAS EARNING PRIOR TO BECOMING UNEM-**
6 **PLOYED.**

7 (a) PANDEMIC UNEMPLOYMENT ASSISTANCE.—Not-
8 withstanding section 2101, in no case may the total
9 amount of the weekly assistance applicable to an indi-

vidual under paragraph (1) or (2) of section 2102 (including the increase under section 2104) exceed the amount of the individual's average weekly wages for an appropriate period prior to the receipt of assistance under such section, as determined by the Secretary of Labor.

(b) FEDERAL PANDEMIC UNEMPLOYMENT COMPENSATION.—Notwithstanding section 2104, in no case may the sum of the weekly amount described in subparagraphs (A) (regular compensation) and (B) (Federal pandemic unemployment compensation) of section 2104(b)(1) for an individual exceed the amount of the individual's average weekly wages for which the amount described in such subparagraph (A) is based.

(c) PANDEMIC EMERGENCY UNEMPLOYMENT COMPENSATION.—Notwithstanding section 2107, in no case may an individual's average weekly benefit amount described in 2107(b)(3) (including the increase under section 2104) exceed the amount of the average weekly wages for which the individuals's average weekly benefit amount (determined without regard to such increase) is based.