

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-

1 vidual under paragraph (1) or (2) of section 2102 (includ-  
2 ing the increase under section 2104) exceed the amount  
3 of the individual's average weekly wages for an appro-  
4 priate period prior to the receipt of assistance under such  
5 section, as determined by the Secretary of Labor.

6 (b) FEDERAL PANDEMIC UNEMPLOYMENT COM-  
7 PENSATION.—Notwithstanding section 2104, in no case  
8 may the sum of the weekly amount described in subpara-  
9 graphs (A) (regular compensation) and (B) (Federal pan-  
10 demic unemployment compensation) of section 2104(b)(1)  
11 for an individual exceed the amount of the individual's av-  
12 erage weekly wages for which the amount described in  
13 such subparagraph (A) is based.

14 (c) PANDEMIC EMERGENCY UNEMPLOYMENT COM-  
15 PENSATION.—Notwithstanding section 2107, in no case  
16 may an individual's average weekly benefit amount de-  
17 scribed in 2107(b)(3) (including the increase under section  
18 2104) exceed the amount of the average weekly wages for  
19 which the individuals' average weekly benefit amount (de-  
20 termined without regard to such increase) is based.