



CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

February 12, 2014

H.R. 3979 **Protecting Volunteer Firefighters and Emergency** **Responders Act of 2014**

*As ordered reported by the House Committee on Ways and Means
on February 4, 2014*

H.R. 3979 would amend the Internal Revenue Code to exclude volunteer hours of volunteer firefighters and emergency medical personnel from counting towards the calculation of the number of a firm's full-time employees for purposes of certain provisions of the Affordable Care Act. Those provisions require certain employers with 50 or more full-time equivalent employees to either offer health care coverage of a certain standard or be subject to penalties.

CBO and the staff of the Joint Committee on Taxation (JCT) estimate that H.R. 3979 would have no significant budgetary effect because the U.S. Treasury Department has issued final regulations that, by CBO's and JCT's assessment, provide the same treatment for those groups as H.R. 3979. Enacting H.R. 3979 would not affect direct spending or revenues; therefore, pay-as-you-go procedures do not apply.

JCT has determined that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Logan Timmerhoff. The estimate was approved by David Weiner, Assistant Director for Tax Analysis.