

# Union Calendar No. 287

113TH CONGRESS  
2D SESSION

# H. R. 2575

[Report No. 113-386]

To amend the Internal Revenue Code of 1986 to repeal the 30-hour threshold for classification as a full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act and replace it with 40 hours.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2013

Mr. YOUNG of Indiana (for himself, Mr. OLSON, Mr. KELLY of Pennsylvania, Mr. WALBERG, Mr. GRIFFIN of Arkansas, Mr. RIGELL, Mr. HARRIS, Mr. SOUTHERLAND, Mr. DUNCAN of South Carolina, Mr. MCHENRY, Mr. BARR, Mr. YODER, Mr. GOODLATTE, Mr. SAM JOHNSON of Texas, Mr. TIBERI, Mr. BOUSTANY, Mr. MARCHANT, Mr. GERLACH, Mr. REICHERT, Mr. CAMP, Mr. SCHOCK, Mr. NUNES, Mr. PAULSEN, Mr. VALADAO, Mr. JONES, Mr. BROUN of Georgia, Mr. FARENTHOLD, Mr. FORBES, Mr. YOHO, Mr. AUSTIN SCOTT of Georgia, Mr. BRADY of Texas, Mr. GUTHRIE, Mr. RIBBLE, Mr. BUCSHON, Mr. HUIZENGA of Michigan, Mr. MESSER, Mr. MCKINLEY, Mr. ROONEY, Mr. ROKITA, Mrs. BLACK, Mr. CHABOT, Ms. JENKINS, Mr. SMITH of Nebraska, Mr. GRAVES of Missouri, Mr. GRAVES of Georgia, Mr. REED, Mr. PALAZZO, Mr. BUCHANAN, Mr. SENSENBRENNER, Mr. DUFFY, Mr. WITTMAN, Mr. PITTINGER, Mr. FLORES, Mrs. BLACKBURN, Mr. LONG, Mr. NUNNELEE, Mr. CRAMER, Mrs. WALORSKI, Mr. HALL, Mr. RADEL, Mr. SALMON, Mr. HANNA, Mr. BENISHEK, Mr. COLLINS of New York, Mr. PRICE of Georgia, Mr. WILSON of South Carolina, Mr. RENACCI, Mr. HOLDING, Mr. RODNEY DAVIS of Illinois, Mr. WOMACK, Mr. KLINE, Mr. FLEMING, Mr. GINGREY of Georgia, Mr. FRANKS of Arizona, Mr. JORDAN, Mr. ISSA, Mr. LUETKEMEYER, Mr. CRAWFORD, Mr. COLLINS of Georgia, Mr. POMPEO, Mr. NUGENT, Mr. MULLIN, Mr. MILLER of Florida, Mr. HUDSON, Mr. ROE of Tennessee, Mr. HUELSKAMP, Mr. CALVERT, Mr. SESSIONS, Mr. AMODEI, Mr. KINZINGER of Illinois, Mrs. BROOKS of Indiana, Mr. CONAWAY, Mr. JOHNSON of Ohio, Mr. COLE, Mr. YOUNG of Alaska, Mr. KING of New York, Mr. BROOKS of Alabama, Mr. ROGERS of Michigan, Mr. CHAFFETZ, Mr. HUNTER, Mr. POE of Texas, Mr. LAMALFA, Mr.

FRELINGHUYSEN, Mr. BACHUS, Ms. GRANGER, Mr. WEBSTER of Florida, Mr. WEBER of Texas, Mr. THORNBERRY, Mr. PEARCE, Mr. PITTS, Mr. PERRY, and Mr. ROTHFUS) introduced the following bill; which was referred to the Committee on Ways and Means

MARCH 26, 2014

Additional sponsors: Mr. NEUGEBAUER, Mr. SMITH of Texas, Mr. STOCKMAN, Mr. WHITFIELD, Mr. TERRY, Mr. KINGSTON, Mr. LANKFORD, Mr. CARTER, Mr. COBLE, Mr. COFFMAN, Mr. CASSIDY, Mr. BENTIVOLIO, Mr. WESTMORELAND, Mr. DENT, Mr. SMITH of Missouri, Mr. SHUSTER, Mr. DIAZ-BALART, Mr. BARLETTA, Mr. YOUNG of Florida, Mr. PETRI, Mr. MICA, Mr. MARINO, Mr. TIPTON, Mr. MASSIE, Mr. DENHAM, Mr. TURNER, Mr. GIBBS, Mr. LANCE, Mr. STIVERS, Mr. HENSARLING, Mr. RUNYAN, Mr. BARTON, Mr. HARPER, Mrs. NOEM, Mrs. ELLMERS, Mr. MCKEON, Mrs. MILLER of Michigan, Mrs. BACHMANN, Mr. HULTGREN, Mr. COTTON, Mr. MEADOWS, Mr. FLEISCHMANN, Mr. SCALISE, Mr. WALDEN, Mr. MULVANEY, Mr. FITZPATRICK, Mr. JOYCE, Mr. FORTENBERRY, Mr. ROGERS of Kentucky, Mr. ROHRABACHER, Mr. HECK of Nevada, Mrs. ROBY, Mr. CRENSHAW, Mr. MCCAUL, Mr. BISHOP of Utah, Mrs. LUMMIS, Mr. STEWART, Mr. SIMPSON, Mr. RICE of South Carolina, Mr. HURT, Mr. HASTINGS of Washington, Mr. BURGESS, Mr. GIBSON, Mrs. WAGNER, Mr. COOK, Mr. DESANTIS, Mr. MCALLISTER, Mr. DESJARLAIS, Mr. GARY G. MILLER of California, Mr. ROGERS of Alabama, Mr. WOLF, Mr. POSEY, Mr. DUNCAN of Tennessee, Mr. DAINES, Mr. FINCHER, Mr. SHIMKUS, Mr. WILLIAMS, Mrs. HARTZLER, Mr. KING of Iowa, Mr. WENSTRUP, Mr. ROSS, Mr. ROSKAM, Mr. GRIFFITH of Virginia, Mr. BRIDENSTINE, Mr. LATTA, Mr. LIPINSKI, Mr. SCHRADER, Mr. PETERSON, Mr. MATHESON, Mr. SCHWEIKERT, Mr. BYRNE, Mr. GOSAR, Mr. MCINTYRE, Mr. BARROW of Georgia, Mr. AMASH, Mr. STUTZMAN, Mr. RAHALL, Mr. LATHAM, and Mr. LAMBORN

MARCH 26, 2014

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal the 30-hour threshold for classification as a full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act and replace it with 40 hours.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Save American Work-  
5 ers Act of 2013”.

6 **SEC. 2. REPEAL OF 30-HOUR THRESHOLD FOR CLASSIFICA-**  
7 **TION AS FULL-TIME EMPLOYEE FOR PUR-**  
8 **POSES OF THE EMPLOYER MANDATE IN THE**  
9 **PATIENT PROTECTION AND AFFORDABLE**  
10 **CARE ACT AND REPLACEMENT WITH 40**  
11 **HOURS.**

12 (a) ~~FULL-TIME EQUIVALENTS.~~—Paragraph (2) of  
13 section 4980H(c) of the Internal Revenue Code of 1986  
14 is amended—

15 (1) by repealing subparagraph (E), and

16 (2) by inserting after subparagraph (D) the fol-  
17 lowing new subparagraph:

18 “(E) ~~FULL-TIME EQUIVALENTS TREATED~~  
19 ~~AS FULL-TIME EMPLOYEES.~~—Solely for pur-  
20 poses of determining whether an employer is an  
21 applicable large employer under this paragraph,  
22 an employer shall, in addition to the number of  
23 full-time employees for any month otherwise de-  
24 termined, include for such month a number of  
25 full-time employees determined by dividing the

1 aggregate number of hours of service of employ-  
2 ees who are not full-time employees for the  
3 month by 174.”.

4 (b) **FULL-TIME EMPLOYEES.**—Paragraph (4) of sec-  
5 tion 4980H(e) of the Internal Revenue Code of 1986 is  
6 amended—

7 (1) by repealing subparagraph (A), and

8 (2) by inserting before subparagraph (B) the  
9 following new subparagraph:

10 “(A) **IN GENERAL.**—The term ‘full-time  
11 employee’ means, with respect to any month, an  
12 employee who is employed on average at least  
13 40 hours of service per week.”.

14 (c) **EFFECTIVE DATE.**—The amendments made by  
15 this section shall take effect as if included in the amend-  
16 ments made by section 1513 of the Patient Protection and  
17 Affordable Care Act.

18 **SECTION 1. SHORT TITLE.**

19 *This Act may be cited as the “Save American Workers*  
20 *Act of 2014”.*

1 **SEC. 2. REPEAL OF 30-HOUR THRESHOLD FOR CLASSIFICA-**  
2 **TION AS FULL-TIME EMPLOYEE FOR PUR-**  
3 **POSES OF THE EMPLOYER MANDATE IN THE**  
4 **PATIENT PROTECTION AND AFFORDABLE**  
5 **CARE ACT AND REPLACEMENT WITH 40**  
6 **HOURS.**

7 (a) *FULL-TIME EQUIVALENTS.*—Paragraph (2) of sec-  
8 tion 4980H(c) of the Internal Revenue Code of 1986 is  
9 amended—

10 (1) by repealing subparagraph (E), and

11 (2) by inserting after subparagraph (D) the fol-  
12 lowing new subparagraph:

13 “(E) *FULL-TIME EQUIVALENTS TREATED AS*  
14 *FULL-TIME EMPLOYEES.*—Solely for purposes of  
15 determining whether an employer is an applica-  
16 ble large employer under this paragraph, an em-  
17 ployer shall, in addition to the number of full-  
18 time employees for any month otherwise deter-  
19 mined, include for such month a number of full-  
20 time employees determined by dividing the ag-  
21 gregate number of hours of service of employees  
22 who are not full-time employees for the month by  
23 174.”.

24 (b) *FULL-TIME EMPLOYEES.*—Paragraph (4) of sec-  
25 tion 4980H(c) of the Internal Revenue Code of 1986 is  
26 amended—

1           (1) *by repealing subparagraph (A), and*  
2           (2) *by inserting before subparagraph (B) the fol-*  
3 *lowing new subparagraph:*

4                   “(A) *IN GENERAL.—The term ‘full-time em-*  
5 *ployee’ means, with respect to any month, an*  
6 *employee who is employed on average at least 40*  
7 *hours of service per week.”.*

8           (c) *EFFECTIVE DATE.—The amendments made by this*  
9 *section shall apply to months beginning after December 31,*  
10 *2013.*



Union Calendar No. 287

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**H. R. 2575**

[Report No. 113-386]

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