

113TH CONGRESS
1ST SESSION

H. R. 3777

To amend the Internal Revenue Code of 1986 to disregard students as employees for purposes of determining employer health care shared responsibility.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 16, 2013

Mr. DAINES introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to disregard students as employees for purposes of determining employer health care shared responsibility.

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 “Protecting Jobs for
5 Students Act”.

1 **SEC. 2. STUDENTS DISREGARDED AS EMPLOYEES FOR PUR-**
2 **POSES OF DETERMINING EMPLOYER SHARED**
3 **RESPONSIBILITY.**

4 (a) IN GENERAL.—Subsection (c) of section 4980H
5 of the Internal Revenue Code of 1986 is amended by re-
6 designating paragraphs (5), (6), and (7) as paragraphs
7 (6), (7), and (8), respectively, and by inserting after para-
8 graph (4) the following new paragraph:

9 “(5) EXCEPTION FOR STUDENTS.—The number
10 of employees employed by an employer for any pe-
11 riod shall be determined without regard to any indi-
12 vidual who, during such period—

13 “(A) is a student enrolled at an institution
14 of higher education (as defined in section 102
15 of the Higher Education Act of 1965), and

16 “(B)(i) is participating in an activity under
17 a Federal work-study program under part C of
18 title IV of the Higher Education Act of 1965,

19 “(ii) is employed as a condition of such en-
20 rollment, of such individual’s degree program,
21 or of receiving a scholarship or tuition reduc-
22 tion with respect to such enrollment,

23 “(iii) is receiving credit towards a degree
24 at such institution with respect to employment
25 by such employer, or

1 “(iv) is employed by such institution (other
2 than employment described in clause (i), (ii), or
3 (iii)) and is carrying at least $\frac{1}{2}$ the normal full-
4 time work load for the course of study the stu-
5 dent is pursuing.”.

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

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