

Union Calendar No. 506

114TH CONGRESS
2^D SESSION

H. R. 210

[Report No. 114-655]

To amend the Internal Revenue Code of 1986 to exempt student workers for purposes of determining a higher education institution's employer health care shared responsibility.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 8, 2015

Mr. MEADOWS (for himself, Mrs. BROOKS of Indiana, Mr. RODNEY DAVIS of Illinois, Mr. DUNCAN of South Carolina, Mrs. ELLMERS, Mr. HANNA, Mr. JONES, Mr. MURPHY of Florida, Mr. RIBBLE, Mr. ROKITA, Mr. ROSKAM, and Mr. TURNER) introduced the following bill; which was referred to the Committee on Ways and Means

JULY 5, 2016

Additional sponsors: Mr. NUNNELEE, Mr. RICE of South Carolina, Mr. MESSER, Mr. PALAZZO, Mr. PITTENGER, Mr. SCHOCK, Mr. JOLLY, Mr. CURBELO of Florida, Mr. KATKO, Mr. SENSENBRENNER, Mr. HILL, Mr. POLIQUIN, Mr. GOODLATTE, Mr. BABIN, Mr. GROTHMAN, Mr. DUNCAN of Tennessee, Mr. ALLEN, Mr. OLSON, Mrs. BLACK, Mr. RENACCI, Mr. KELLY of Pennsylvania, and Mr. MARCHANT

JULY 5, 2016

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]

[For text of introduced bill, see copy of bill as introduced on January 8, 2015]

A BILL

To amend the Internal Revenue Code of 1986 to exempt student workers for purposes of determining a higher education institution's 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 “Student Worker Exemp-*
5 *tion Act of 2016”.*

6 **SEC. 2. STUDENT WORKERS EXEMPTED FROM DETERMINA-**
7 **TION OF HIGHER EDUCATION INSTITUTION’S**
8 **EMPLOYER HEALTH CARE SHARED RESPONSI-**
9 **BILITY.**

10 *(a) IN GENERAL.—Subsection (c) of section 4980H of*
11 *the Internal Revenue Code of 1986 is amended by redesi-*
12 *gnating paragraphs (5), (6), and (7) as paragraphs (6), (7),*
13 *and (8), respectively, and by inserting after paragraph (4)*
14 *the following new paragraph:*

15 *“(5) EXCEPTION FOR STUDENT WORKERS.—*

16 *“(A) IN GENERAL.—Services rendered as a*
17 *student worker to an eligible educational institu-*
18 *tion (as defined in section 25A(f)(2)) shall not be*
19 *taken into account under this section as service*
20 *provided by an employee.*

21 *“(B) STUDENT WORKER.—For purposes of*
22 *this paragraph, the term ‘student worker’ means,*
23 *with respect to any eligible educational institu-*
24 *tion (as so defined), any individual who—*

1 “(i) is employed by such institution,
2 and

3 “(ii) is a student enrolled at the insti-
4 tution and is carrying a full-time academic
5 workload, as determined by the institution,
6 under a standard applicable to all students
7 enrolled in a particular educational pro-
8 gram.”.

9 (b) *EFFECTIVE DATE.*—*The amendments made by this*
10 *section shall apply to months beginning after December 31,*
11 *2015.*

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