

116TH CONGRESS
1ST SESSION

H. R. 1870

To amend the Internal Revenue Code of 1986 to expand affordability of health insurance for working families.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2019

Ms. WILD (for herself, Ms. SÁNCHEZ, and Mr. LUJÁN) 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 expand affordability of health insurance for working families.

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 “Family Health Care
5 Affordability Act of 2019”.

6 **SEC. 2. EXPAND AFFORDABILITY FOR WORKING FAMILIES.**

7 (a) IN GENERAL.—Clause (i) of section 36B(c)(2)(C)
8 of the Internal Revenue Code of 1986 is amended to read
9 as follows:

1 “(i) COVERAGE MUST BE AFFORD-
2 ABLE.—

3 “(I) EMPLOYEES.—An employee
4 shall not be treated as eligible for
5 minimum essential coverage if such
6 coverage consists of an eligible em-
7 ployer-sponsored plan (as defined in
8 section 5000A(f)(2)) and the employ-
9 ee’s required contribution (within the
10 meaning of section 5000A(e)(1)(B))
11 with respect to the plan exceeds 9.5
12 percent of the employee’s household
13 income.

14 “(II) FAMILY MEMBERS.—An in-
15 dividual who is eligible to enroll in an
16 eligible employer-sponsored plan (as
17 defined in section 5000A(f)(2)) by
18 reason of a relationship the individual
19 bears to the employee shall not be
20 treated as eligible for minimum essen-
21 tial coverage by reason of such eligi-
22 bility to enroll if the employee’s re-
23 quired contribution (within the mean-
24 ing of section 5000A(e)(1)(B), deter-
25 mined by substituting ‘family’ for

1 ‘self-only’) with respect to the plan ex-
2 ceeds 9.5 percent of the employee’s
3 household income.”.

4 (b) CONFORMING AMENDMENTS.—

5 (1) Clause (ii) of section 36B(c)(2)(C) of the
6 Internal Revenue Code of 1986 is amended by strik-
7 ing “Except as provided in clause (iii), an employee”
8 and inserting “An individual”.

9 (2) Clause (iii) of section 36B(c)(2)(C) of such
10 Code is amended by striking “the last sentence of
11 clause (i)” and inserting “clause (i)(II)”.

12 (3) Clause (iv) of section 36B(c)(2)(C) of such
13 Code is amended by striking “the 9.5 percent under
14 clause (i)(II)” and inserting “the 9.5 percent under
15 clauses (i)(I) and (i)(II)”.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years beginning after
18 December 31, 2020.

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