

## Calendar No. 350

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION**H. R. 2575**

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IN THE SENATE OF THE UNITED STATES

APRIL 7, 2014

Received and read the first time

APRIL 8, 2014

Read the second time and placed on the calendar

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**AN ACT**

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 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  
8 section 4980H(c) of the Internal Revenue Code of 1986  
9 is 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**  
14 **AS FULL-TIME EMPLOYEES.**—Solely for pur-  
15 poses of determining whether an employer is an  
16 applicable large employer under this paragraph,  
17 an employer shall, in addition to the number of  
18 full-time employees for any month otherwise de-  
19 termined, include for such month a number of  
20 full-time employees determined by dividing the  
21 aggregate number of hours of service of employ-  
22 ees who are not full-time employees for the  
23 month by 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  
3 following new subparagraph:

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

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

Passed the House of Representatives April 3, 2014.

Attest:

KAREN L. HAAS,

*Clerk.*

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