

114TH CONGRESS
2D SESSION

S. 3463

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 SENATE OF THE UNITED STATES

SEPTEMBER 29, 2016

Mr. JOHNSON introduced the following bill; which was read twice and referred to the Committee on Finance

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 Ex-
5 emption Act of 2016”.

1 **SEC. 2. STUDENT WORKERS EXEMPTED FROM DETERMINA-**
 2 **TION OF HIGHER EDUCATION INSTITUTION'S**
 3 **EMPLOYER HEALTH CARE SHARED RESPON-**
 4 **SIBILITY.**

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

10 “(5) EXCEPTION FOR STUDENT WORKERS.—

11 “(A) IN GENERAL.—Services rendered as a
 12 student worker to an eligible educational insti-
 13 tution (as defined in section 25A(f)(2)) shall
 14 not be taken into account under this section as
 15 service provided by an employee.

16 “(B) STUDENT WORKER.—For purposes of
 17 this paragraph, the term ‘student worker’
 18 means, with respect to any eligible educational
 19 institution (as so defined), any individual who—

20 “(i) is employed by such institution,
 21 and

22 “(ii) is a student enrolled at the insti-
 23 tution and is carrying a full-time academic
 24 workload, as determined by the institution,
 25 under a standard applicable to all students

1 enrolled in a particular educational pro-
2 gram.”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to months beginning after Decem-
5 ber 31, 2015.

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