

119TH CONGRESS
1ST SESSION

H. R. 3590

To amend the Internal Revenue Code of 1986 to clarify that determinations regarding whether an individual who is a contractor providing services to an educational organization is a full time employee for purposes of requirements relating to an employer's responsibility to provide health coverage are subject to rules that apply to employees of educational organizations.

IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2025

Mr. HORSFORD (for himself, Mr. NORCROSS, Mrs. DINGELL, and Mr. POCAN) 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 clarify that determinations regarding whether an individual who is a contractor providing services to an educational organization is a full time employee for purposes of requirements relating to an employer's responsibility to provide health coverage are subject to rules that apply to employees of educational organizations.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Securing Continued
3 Healthcare for Our Operations and Logistics Profes-
4 sionals Act of 2025” or the “SCHOOL Professionals Act
5 of 2025”.

6 **SEC. 2. CLARIFICATION REGARDING SHARED RESPONSIB-**
7 **ILITY OF EMPLOYERS OF CERTAIN CON-**
8 **TRACTORS OF EDUCATIONAL ORGANIZA-**
9 **TIONS RELATING TO HEALTH COVERAGE.**

10 (a) IN GENERAL.—Section 4980H(c)(4)(B) of the
11 Internal Revenue Code of 1986 is amended by inserting
12 “Such rules shall provide that individuals who primarily
13 provide contract services to an educational organization
14 shall be subject to rules similar to rules that apply to em-
15 ployees of an educational organization for purposes of de-
16 termining whether such individual is a full-time employee
17 for purposes of this section.” after the period at the end.

18 (b) EFFECTIVE DATE.—The amendment made by
19 this section shall apply to months beginning after the date
20 of the enactment of this Act.

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