

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 210
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Student Worker Ex-
3 emption Act of 2016”.

**4 SEC. 2. STUDENT WORKERS EXEMPTED FROM DETERMINA-
5 TION OF HIGHER EDUCATION INSTITUTION’S
6 EMPLOYER HEALTH CARE SHARED RESPON-
7 SIBILITY.**

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

13 “(5) EXCEPTION FOR STUDENT WORKERS.—

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

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

5 “(i) is employed by such institution,
6 and

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

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

