

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 2575
OFFERED BY MR. CAMP OF MICHIGAN**

Strike all after the enacting clause and insert the following:

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Save American Work-
3 ers Act of 2014”.

**4 SEC. 2. REPEAL OF 30-HOUR THRESHOLD FOR CLASSIFICA-
5 TION AS FULL-TIME EMPLOYEE FOR PUR-
6 POSES OF THE EMPLOYER MANDATE IN THE
7 PATIENT PROTECTION AND AFFORDABLE
8 CARE ACT AND REPLACEMENT WITH 40
9 HOURS.**

10 (a) **FULL-TIME EQUIVALENTS.**—Paragraph (2) of
11 section 4980H(c) of the Internal Revenue Code of 1986
12 is amended—

13 (1) by repealing subparagraph (E), and

14 (2) by inserting after subparagraph (D) the fol-
15 lowing new subparagraph:

16 “(E) **FULL-TIME EQUIVALENTS TREATED**
17 **AS FULL-TIME EMPLOYEES.**—Solely for pur-
18 poses of determining whether an employer is an

1 applicable large employer under this paragraph,
2 an employer shall, in addition to the number of
3 full-time employees for any month otherwise de-
4 termined, include for such month a number of
5 full-time employees determined by dividing the
6 aggregate number of hours of service of employ-
7 ees who are not full-time employees for the
8 month by 174.”.

9 (b) FULL-TIME EMPLOYEES.—Paragraph (4) of sec-
10 tion 4980H(c) of the Internal Revenue Code of 1986 is
11 amended—

12 (1) by repealing subparagraph (A), and
13 (2) by inserting before subparagraph (B) the
14 following new subparagraph:

15 “(A) IN GENERAL.—The term ‘full-time
16 employee’ means, with respect to any month, an
17 employee who is employed on average at least
18 40 hours of service per week.”.

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

