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

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

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

“(5) EXCEPTION FOR STUDENT WORKERS.—

“(A) IN GENERAL.—Services rendered as a
student worker to an eligible educational insti-
tution (as defined in section 25A(f)(2)) shall
not be taken into account under this section as
service provided by an employee.
“(B) STUDENT WORKER.—For purposes of this paragraph, the term ‘student worker’ means, with respect to any eligible educational institution (as so defined), any individual who—

“(i) is employed by such institution, and

“(ii) is a student enrolled at the institution and is carrying a full-time academic workload, as determined by the institution, under a standard applicable to all students enrolled in a particular educational program.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2015.