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 Workers Act of 2014”.

3  SEC. 2. REPEAL OF 30-HOUR THRESHOLD FOR CLASSIFICATION AS FULL-TIME EMPLOYEE FOR PURPOSES OF THE EMPLOYER MANDATE IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT AND REPLACEMENT WITH 40 HOURS.

4  (a) Full-Time Equivalents.—Paragraph (2) of section 4980H(c) of the Internal Revenue Code of 1986 is amended—

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

6  (2) by inserting after subparagraph (D) the following new subparagraph:

7  “(E) Full-time equivalents treated as full-time employees.—Solely for purposes of determining whether an employer is an
applicable large employer under this paragraph, an employer shall, in addition to the number of full-time employees for any month otherwise determined, include for such month a number of full-time employees determined by dividing the aggregate number of hours of service of employees who are not full-time employees for the month by 174.”.

(b) FULL-TIME EMPLOYEES.—Paragraph (4) of section 4980H(c) of the Internal Revenue Code of 1986 is amended—

(1) by repealing subparagraph (A), and

(2) by inserting before subparagraph (B) the following new subparagraph:

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

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to months beginning after December 31, 2013.