AN ACT

To amend the Internal Revenue Code of 1986 to repeal the 30-hour threshold for classification as a full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act and replace it with 40 hours.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,
SECTION 1. SHORT TITLE.

This Act may be cited as the “Save American Workers Act of 2015”.

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.

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

(1) by repealing subparagraph (E), and

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

“(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(e) 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.

SEC. 3. BUDGETARY EFFECTS.

The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

Passed the House of Representatives January 8, 2015.

Attest: KAREN L. HAAS,
Clerk.