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113TH CONGRESS
2D SESSION

H. R. 5262

To amend the Internal Revenue Code of 1986 to exempt student workers for purposes of determining a higher education institution's employer health care shared responsibility.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2014

Mr. MEADOWS (for himself, Mr. MESSER, Mr. MURPHY of Florida, Mr. HUDSON, Mr. MCINTYRE, Mrs. ELLMERS, Mr. COBLE, Mr. PITTENGER, Mr. ROKITA, and Mr. BOUSTANY) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to exempt student workers for purposes of determining a higher education institution's employer health care shared responsibility.

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 "Student Worker Exemption Act of 2014".

SEC. 2. STUDENT WORKERS EXEMPTED FROM DETERMINATION OF HIGHER EDUCATION INSTITUTION'S EMPLOYER HEALTH CARE SHARED RESPONSIBILITY.

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

"(5) EXCEPTION FOR STUDENT WORKERS.—

"(A) IN GENERAL.—Services rendered as a student worker to an eligible educational institution (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, 2013.

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