

SEPTEMBER 7, 2018

RULES COMMITTEE PRINT 115-84
TEXT OF H.R. 3798, SAVE AMERICAN WORKERS
ACT OF 2018

[Showing the text of H.R. 3798 and H.R. 1150, as introduced with modifications, H.R.6718 as introduced, and H.R. 4616 as reported by the Committee on Ways and Means]

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Save American Work-
3 ers Act of 2018”.

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-

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

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

13 (1) by repealing subparagraph (A); and

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

16 “(A) IN GENERAL.—The term ‘full-time
17 employee’ means, with respect to any month, an
18 employee who is employed on average at least
19 40 hours of service per week.”.

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

1 **SEC. 3. MORATORIUM ON EMPLOYER MANDATE.**

2 Section 4980H of the Internal Revenue Code of 1986
3 is amended by adding at the end the following new sub-
4 section:

5 “(e) SUSPENSION.—This section shall not apply to
6 any month beginning after December 31, 2014, and before
7 January 1, 2019.”.

8 **SEC. 4. DELAY IN IMPLEMENTATION OF EXCISE TAX ON**
9 **HIGH COST EMPLOYER-SPONSORED HEALTH**
10 **COVERAGE.**

11 Section 9001(c) of the Patient Protection and Afford-
12 able Care Act is amended by striking “December 31,
13 2021” and inserting “December 31, 2022”.

14 **SEC. 5. REPEAL OF EXCISE TAX ON INDOOR TANNING**
15 **SERVICES.**

16 (a) IN GENERAL.—Subtitle D of the Internal Rev-
17 enue Code of 1986 is amended by striking chapter 49 and
18 by striking the item relating to such chapter in the table
19 of chapters of such subtitle.

20 (b) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to services performed in calendar
22 quarters beginning more than 30 days after the date of
23 the enactment of this Act.

1 **SEC. 6. HEALTH INSURANCE COVERAGE STATEMENTS TO**
2 **INDIVIDUALS REQUIRED ONLY UPON RE-**
3 **QUEST.**

4 (a) IN GENERAL.—Subsection (c) of section 6055 of
5 the Internal Revenue Code of 1986 is amended to read
6 as follows:

7 “(c) STATEMENTS TO BE FURNISHED UPON RE-
8 QUEST TO INDIVIDUALS WITH RESPECT TO WHOM IN-
9 FORMATION IS REPORTED.—

10 “(1) IN GENERAL.—Upon the request of any
11 individual whose name is required to be set forth in
12 a return required under subsection (a), the person
13 required to make such return shall furnish to such
14 individual a written statement showing—

15 “(A) the name and address of the person
16 required to make such return and the phone
17 number of the information contact for such per-
18 son, and

19 “(B) the information required to be shown
20 on the return with respect to such individual.

21 “(2) TIME FOR REQUESTING AND FURNISHING
22 STATEMENTS.—Any request for the written state-
23 ment described in paragraph (1) shall be made not
24 later than 4 years after the close of the calendar
25 year for which the return under subsection (a) was

1 required to be made and shall be furnished not later
2 than the later of—

3 “(A) January 31 of the year following the
4 calendar year for which the return under sub-
5 section (a) was required to be made, or

6 “(B) 60 days after the date of such re-
7 quest.

8 “(3) 1 STATEMENT PER INDIVIDUAL; STATE-
9 MENT MAY BE FURNISHED AT ANY TIME WITHOUT
10 REQUEST.—

11 “(A) IN GENERAL.—In the case of any
12 person required to make a return under sub-
13 section (a), the requirement of paragraph (1)
14 shall not apply with respect to any individual
15 whose name is required to be set forth in such
16 return after such person has furnished to such
17 individual the written statement described in
18 paragraph (1).

19 “(B) STATEMENT MAY BE FURNISHED AT
20 ANY TIME WITHOUT REQUEST.—A written
21 statement described in paragraph (1) shall be
22 treated as timely furnished to any individual if
23 such statement is furnished before such indi-
24 vidual requests such statement.”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to statements with respect to re-
3 turns for calendar years after 2018.

