

116TH CONGRESS
1ST SESSION

S. _____

To amend the Internal Revenue Code of 1986 to modify the definition of full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act.

IN THE SENATE OF THE UNITED STATES

Mr. YOUNG (for himself, Mr. MANCHIN, Mr. BARRASSO, and Ms. SINEMA) introduced the following bill; which was read twice and referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to modify the definition of full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Employee Flexibility
5 Act”.

6 **SEC. 2. DEFINITION OF FULL-TIME EMPLOYEE.**

7 Section 4980H(e) of the Internal Revenue Code of
8 1986 is amended—

- 1 (1) in paragraph (2)(E), by striking “by 120”
- 2 and inserting “by 174”; and
- 3 (2) in paragraph (4)(A) by striking “30 hours”
- 4 and inserting “40 hours”.