

113TH CONGRESS
2D SESSION

S. 2166

To amend the Internal Revenue Code of 1986 to modify provisions relating to determinations of full-time equivalent employees for purposes of the Patient Protection and Affordable Care Act.

IN THE SENATE OF THE UNITED STATES

MARCH 27, 2014

Mr. MANCHIN (for himself, Ms. HEITKAMP, Ms. LANDRIEU, Mr. WARNER, Mr. BEGICH, and Ms. KLOBUCHAR) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify provisions relating to determinations of full-time equivalent employees for purposes of 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 “Treating Families
5 Fairly Act”.

1 **SEC. 2. DETERMINATIONS WITH RESPECT TO FULL-TIME**
2 **EQUIVALENT EMPLOYEES.**

3 (a) IN GENERAL.—Section 4980H(c)(2) of the Inter-
4 nal Revenue Code of 1986 is amended by adding at the
5 end the following:

6 “(F) EXEMPTION OF CERTAIN EMPLOY-
7 EES.—In determining the number of full-time
8 employees of an employer for purposes of this
9 section, an employee that is covered under mini-
10 mal essential coverage under an eligible em-
11 ployer sponsored plan (as defined in section
12 5000A(f)(2)) as the spouse or child of another
13 employee who is employed by such employer
14 shall not be counted.”.

15 (b) REGULATIONS.—The Secretary of the Treasury
16 shall promulgate regulations necessary to carry out the
17 amendment made by subsection (a), including providing
18 guidance on the status of employees that leave their
19 present employer or have a family member leave their
20 present employer after an exemption under such amend-
21 ment has been provided.

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