

AMENDMENT
OFFERED BY MS. SHEA-PORTER OF NEW
HAMPSHIRE

Add at the end of subtitle A of title II the following:

1 **SEC. 219. CLARIFICATION REGARDING DETERMINATION OF**
2 **AFFORDABILITY OF EMPLOYER-SPONSORED**
3 **MINIMUM ESSENTIAL COVERAGE.**

4 (a) IN GENERAL.—Section 36B(c)(2)(C)(i) of the In-
5 ternal Revenue Code of 1986 is amended to read as fol-
6 lows:

7 “(i) COVERAGE MUST BE AFFORD-
8 ABLE.—

9 “(I) IN GENERAL.—Except as
10 provided in clause (iii), an individual
11 shall not be treated as eligible for
12 minimum essential coverage if such
13 coverage consists of an eligible em-
14 ployer-sponsored plan (as defined in
15 section 5000A(f)(2)) and the required
16 contribution with respect to the plan
17 exceeds 9.5 percent of the applicable
18 taxpayer’s household income.

1 “(II) REQUIRED CONTRIBUTION
2 WITH RESPECT TO EMPLOYEE.—In
3 the case of the employee eligible to en-
4 roll in the plan, the required contribu-
5 tion for purposes of subclause (I) is
6 the employee’s required contribution
7 (within the meaning of section
8 5000A(e)(1)(B)(i)) with respect to the
9 plan.

10 “(III) REQUIRED CONTRIBUTION
11 WITH RESPECT TO FAMILY MEM-
12 BERS.—In the case of an individual
13 who is eligible to enroll in the plan by
14 reason of a relationship the individual
15 bears to the employee, the required
16 contribution for purposes of subclause
17 (I) is the employee’s required con-
18 tribution (within the meaning of sec-
19 tion 5000A(e)(1)(B)(i), determined by
20 substituting ‘family’ for ‘self-only’)
21 with respect to the plan.”.

22 (b) CONFORMING AMENDMENTS.—

23 (1) Section 36B(c)(2)(C)(ii) of the Internal
24 Revenue Code of 1986 is amended by adding at the
25 end the following: “This clause shall also apply to an

1 individual who is eligible to enroll in the plan by rea-
2 son of a relationship the individual bears to the em-
3 ployee.”.

4 (2) Section 36B(c)(2)(C)(iii) of such Code is
5 amended by striking “the last sentence of clause (i)”
6 and inserting “clause (i)(III)”.

7 (3) Section 36B(c)(2)(C)(iv) of such Code is
8 amended by striking “clause (i)(II)” and inserting
9 “clause (i)(I)”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2013.

