## Amendment in the Nature of a Substitute <br> TO H.R. 2575 <br> Offered by Mr. Camp of Michigan

Strike all after the enacting clause and insert the following:

## SECTION 1. SHORT TITLE.

This Act may be cited as the "Save American Workers Act of $2014 "$.

SEC. 2. REPEAL OF 30-HOUR THRESHOLD FOR CLASSIFICATION AS FULL-TIME EMPLOYEE FOR PURPOSES OF THE EMPLOYER MANDATE IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT AND REPLACEMENT WITH 40 HOURS.
(a) Full-Time Equivalents.-Paragraph (2) of section $4980 \mathrm{H}(\mathrm{c})$ of the Internal Revenue Code of 1986 is amended-
(1) by repealing subparagraph (E), and
(2) by inserting after subparagraph (D) the following new subparagraph:
"(E) Full-Time Equivalents treated
AS FULL-TIME EMPLOYEES.-Solely for purposes of determining whether an employer is an
applicable large employer under this paragraph, an employer shall, in addition to the number of full-time employees for any month otherwise determined, include for such month a number of full-time employees determined by dividing the aggregate number of hours of service of employees who are not full-time employees for the month by $174 . "$.
(b) Full-Time Employees.-Paragraph (4) of section 4980 H (c) of the Internal Revenue Code of 1986 is amended-
(1) by repealing subparagraph (A), and
(2) by inserting before subparagraph (B) the following new subparagraph:
"(A) In general.-The term 'full-time employee' means, with respect to any month, an employee who is employed on average at least 40 hours of service per week.".
(c) Effective Date.-The amendments made by this section shall apply to months beginning after December 31, 2013.
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