



JOINT COMMITTEE ON TAXATION

June 14, 2016

JCX-59-16

**DESCRIPTION OF THE CHAIRMAN'S AMENDMENT IN THE NATURE  
OF A SUBSTITUTE TO THE PROVISIONS OF H.R. 210,  
THE "STUDENT WORKER EXEMPTION ACT OF 2015"**

The Chairman's amendment in the nature of a substitute modifies H.R. 210 by changing the short title to the "Student Worker Exemption Act of 2016" and by providing that the provisions of the bill relating to the employer shared responsibility requirement apply to months beginning after December 31, 2015.

The following presents the estimated Federal fiscal year budget effects of the Chairman's amendment [1].

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<b>Fiscal Years</b>											
<b>[Millions of Dollars]</b>											
<b><u>2017</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2026</u></b>	<b><u>2017-21</u></b>	<b><u>2017-26</u></b>
[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	-1	-3

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**NOTE:** Details do not add to totals due to rounding.

[1] It is estimated that this provision would have a negligible effect on insurance coverage.

[2] Loss of less than \$500,000.