



**CONGRESSIONAL BUDGET OFFICE
COST ESTIMATE**

June 30, 2016

**H.R. 210
Student Worker Exemption Act of 2016**

As ordered reported by the House Committee on Ways and Means on June 15, 2016

H.R. 210 would amend the Internal Revenue Code to modify the requirement under current law that some large employers who do not offer health insurance coverage that meets certain standards must pay a penalty if they have any full-time employees who receive a subsidy through a health insurance marketplace. Specifically, H.R. 210 would exclude work done by full-time students employed by eligible educational institutions from those requirements.

The staff of the Joint Committee on Taxation (JCT) estimates that enacting H.R. 210 would reduce revenues by about \$3 million over the 2016-2026 period. JCT estimates that the bill would have no effect on revenues in 2016 and would reduce revenues by less than \$500,000 each year thereafter through 2026. JCT also estimates that the bill would have a negligible effect on health insurance coverage.

The Statutory Pay-As-You-Go Act of 2010 establishes budget-reporting and enforcement procedures for legislation affecting revenues or direct spending. The net changes in revenues that are subject to those pay-as-you-go procedures are shown in the following table.

CBO and JCT estimate that enacting the bill would not increase on-budget deficits or net direct spending by more than \$5 billion in any of the four 10-year periods beginning in 2027.

JCT has determined that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act.

The CBO staff contact for this estimate is Peter Huether. The estimate was approved by Mark Booth, Unit Chief, Revenue Estimating.

CBO Estimate Of Pay-As-You-Go Effects for H.R. 210, as ordered reported by the House Committee on Ways and Means on June 15, 2016.

By Fiscal Year, in Millions of Dollars

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2016-	2016-
												2021	2026

NET INCREASE IN THE DEFICIT

Statutory Pay-As-You-Go Effects	0	0	0	0	0	0	0	0	0	0	0	1	3
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Source: Staff of the Joint Committee on Taxation.

Note: Components do not sum to total because of rounding.
