SECTION 1. SHORT TITLE.

This Act may be cited as the “Save American Workers Act of 2018”.

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 4980H(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 pur-
poses 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 4980H(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.
SEC. 3. MORATORIUM ON EMPLOYER MANDATE.

Section 4980H of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(e) SUSPENSION.—This section shall not apply to any month beginning after December 31, 2014, and before January 1, 2019.”.

SEC. 4. DELAY IN IMPLEMENTATION OF EXCISE TAX ON HIGH COST EMPLOYER-SPONSORED HEALTH COVERAGE.

Section 9001(c) of the Patient Protection and Affordable Care Act is amended by striking “December 31, 2021” and inserting “December 31, 2022”.

SEC. 5. REPEAL OF EXCISE TAX ON INDOOR TANNING SERVICES.

(a) IN GENERAL.—Subtitle D of the Internal Revenue Code of 1986 is amended by striking chapter 49 and by striking the item relating to such chapter in the table of chapters of such subtitle.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to services performed in calendar quarters beginning more than 30 days after the date of the enactment of this Act.
SEC. 6. HEALTH INSURANCE COVERAGE STATEMENTS TO INDIVIDUALS REQUIRED ONLY UPON REQUEST.

(a) IN GENERAL.—Subsection (c) of section 6055 of the Internal Revenue Code of 1986 is amended to read as follows:

“(c) STATEMENTS TO BE FURNISHED UPON REQUEST TO INDIVIDUALS WITH RESPECT TO WHOM INFORMATION IS REPORTED.—

“(1) IN GENERAL.—Upon the request of any individual whose name is required to be set forth in a return required under subsection (a), the person required to make such return shall furnish to such individual a written statement showing—

“(A) the name and address of the person required to make such return and the phone number of the information contact for such person, and

“(B) the information required to be shown on the return with respect to such individual.

“(2) TIME FOR REQUESTING AND FURNISHING STATEMENTS.—Any request for the written statement described in paragraph (1) shall be made not later than 4 years after the close of the calendar year for which the return under subsection (a) was
required to be made and shall be furnished not later than the later of—

“(A) January 31 of the year following the calendar year for which the return under subsection (a) was required to be made, or

“(B) 60 days after the date of such request.

“(3) STATEMENT PER INDIVIDUAL; STATEMENT MAY BE FURNISHED AT ANY TIME WITHOUT REQUEST.—

“(A) IN GENERAL.—In the case of any person required to make a return under subsection (a), the requirement of paragraph (1) shall not apply with respect to any individual whose name is required to be set forth in such return after such person has furnished to such individual the written statement described in paragraph (1).

“(B) STATEMENT MAY BE FURNISHED AT ANY TIME WITHOUT REQUEST.—A written statement described in paragraph (1) shall be treated as timely furnished to any individual if such statement is furnished before such individual requests such statement.”
(b) EFFECTIVE DATE.—The amendments made by this section shall apply to statements with respect to returns for calendar years after 2018.