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AMENDMENT

OFFERED BY MR. JOHNSON OF ILLINOIS

(Amendment drafted to AHCAA_001)

At the end of part 4 of subtitle A of title V, add the following new section:

1 **SEC. 546. WELLNESS PROGRAM CREDITS.**

2 (a) **WELLNESS PROGRAM EMPLOYER CREDIT.**—Sub-
3 part D of part IV of subchapter A of chapter 1 of the
4 Internal Revenue Code of 1986 (relating to business re-
5 lated credits) is amended by inserting after section 45Q
6 the following new section:

7 **“SEC. 45R. WELLNESS PROGRAM EMPLOYER CREDIT.**

8 “(a) **GENERAL RULE.**—For purposes of section 38,
9 the wellness program employer credit determined under
10 this section for any taxable year is an amount equal to
11 30 percent of the expenses paid or incurred by the eligible
12 employer during the taxable year to develop and imple-
13 ment a qualified wellness program.

14 “(b) **DOLLAR LIMITATION.**—The amount of the cred-
15 it determined under this section for any taxable year shall
16 not exceed \$400 per qualified employee employed by the
17 eligible employer during the taxable year.

18 “(c) **DEFINITIONS.**—For purposes of this section—

1 “(1) ELIGIBLE EMPLOYER.—With respect to a
2 taxable year, the term ‘eligible employer’ means an
3 employer who—

4 “(A) develops and implements a qualified
5 wellness program, and

6 “(B) keeps accurate records of the preven-
7 tive services and other programs in which the
8 eligible employer’s employees have participated
9 during the taxable year.

10 “(2) QUALIFIED WELLNESS PROGRAM.—With
11 respect to an eligible employer, the term ‘qualified
12 wellness program’ means a program—

13 “(A) that is developed and implemented by
14 the eligible employer, in consultation with an in-
15 dividual who has implemented a wellness pro-
16 gram for a different employer and who will en-
17 sure compliance with appropriate measures to
18 protect the privacy of program participants,

19 “(B) that conducts health risk assessments
20 for each of the program’s participants,

21 “(C) that offers at least 2 of the preventive
22 services strongly recommended by the U.S. Pre-
23 ventive Services Task Force on an annual basis,

1 “(D) that offers annual counseling sessions
2 and seminars related to at least 4 of the fol-
3 lowing:

- 4 “(i) smoking,
5 “(ii) obesity,
6 “(iii) stress management,
7 “(iv) physical fitness,
8 “(v) nutrition,
9 “(vi) substance abuse,
10 “(vii) depression,
11 “(viii) mental health,
12 “(ix) heart disease, and
13 “(x) maternal and infant health, and

14 “(E) whose qualified participants include
15 not less than 60 percent of the eligible employ-
16 er’s full-time employees.

17 “(3) QUALIFIED EMPLOYEE.—With respect to
18 an eligible employer, the term ‘qualified employee’
19 means an individual who is—

20 “(A) a full-time employee of the eligible
21 employer, and

22 “(B) a qualified participant in the eligible
23 employer’s qualified wellness program.

1 “(4) QUALIFIED PARTICIPANT.—With respect
2 to a taxable year, the term ‘qualified participant’
3 means an individual—

4 “(A) who participates in at least 4 of the
5 annual preventive services or other programs
6 offered through a qualified wellness program
7 during the taxable year, and

8 “(B) with respect to whom a health risk
9 assessment has been conducted during the tax-
10 able year,

11 as determined by the eligible employer who has de-
12 veloped and implemented such qualified wellness
13 program.

14 “(d) TERMINATION.—This section shall not apply in
15 taxable years beginning after December 31, 2014.”.

16 (b) WELLNESS PROGRAM PARTICIPANT CREDIT.—
17 Subpart A of part IV of subchapter A of chapter 1 of
18 the Internal Revenue Code of 1986 (relating to nonrefund-
19 able personal credits) is amended by inserting after section
20 25D the following new section:

21 **“SEC. 25E. WELLNESS PROGRAM PARTICIPANT CREDIT.**

22 “(a) ALLOWANCE OF CREDIT.—In the case of a
23 qualified employee, there shall be allowed as a credit
24 against the tax imposed by this chapter for the taxable
25 year an amount equal to \$400.

1 “(b) DEFINITIONS.—For purposes of this section—

2 “(1) QUALIFIED EMPLOYEE.—With respect to
3 an eligible employer, the term ‘qualified employee’
4 means an individual who is—

5 “(A) a full-time employee of the eligible
6 employer, and

7 “(B) a qualified participant in the eligible
8 employer’s qualified wellness program.

9 “(2) QUALIFIED PARTICIPANT.—With respect
10 to a taxable year, the term ‘qualified participant’
11 means an individual—

12 “(A) who participates in at least 4 of the
13 annual preventive services or other programs
14 offered through a qualified wellness program
15 during the taxable year, and

16 “(B) with respect to whom a health risk
17 assessment has been conducted during the tax-
18 able year,

19 as determined by the eligible employer who has de-
20 veloped and implemented such qualified wellness
21 program.

22 “(3) QUALIFIED WELLNESS PROGRAM.—With
23 respect to an eligible employer, the term ‘qualified
24 wellness program’ means a program—

1 “(A) that is developed and implemented by
2 the eligible employer, in consultation with an in-
3 dividual who has implemented a wellness pro-
4 gram for a different employer and who will en-
5 sure compliance with appropriate measures to
6 protect the privacy of program participants,

7 “(B) that conducts health risk assessments
8 for each of the program’s participants,

9 “(C) that offers at least 2 of the preventive
10 services strongly recommended by the U.S. Pre-
11 ventive Services Task Force on an annual basis,

12 “(D) that offers annual counseling sessions
13 and seminars related to at least 4 of the fol-
14 lowing:

15 “(i) smoking,

16 “(ii) obesity,

17 “(iii) stress management,

18 “(iv) physical fitness,

19 “(v) nutrition,

20 “(vi) substance abuse,

21 “(vii) depression,

22 “(viii) mental health,

23 “(ix) heart disease, and

24 “(x) maternal and infant health, and

1 “(E) whose qualified participants include
2 not less than 60 percent of the eligible employ-
3 er’s full-time employees.

4 “(4) ELIGIBLE EMPLOYER.—With respect to a
5 taxable year, the term ‘eligible employer’ means an
6 employer who—

7 “(A) develops and implements a qualified
8 wellness program, and

9 “(B) keeps accurate records of the preven-
10 tive services and other programs in which the
11 eligible employer’s employees have participated
12 during the taxable year.

13 “(c) TERMINATION.—This section shall not apply in
14 taxable years beginning after December 31, 2014.”.

15 (c) CONFORMING AMENDMENTS.—

16 (1) Section 38(b) of the Internal Revenue Code
17 of 1986 is amended by striking “plus” at the end of
18 paragraph (34), by striking the period at the end of
19 paragraph (35) and inserting “, plus”, and by add-
20 ing at the end the following new paragraph:

21 “(36) the wellness program employer credit de-
22 termined under section 45R(a).”.

23 (2) The table of sections for subpart A of part
24 IV of subchapter A of chapter 1 of such Code is

1 amended by inserting after the item relating to sec-
2 tion 25D the following new item:

“Sec. 25E. Wellness program participant credit.”

3 (3) The table of sections for subpart D of part
4 IV of subchapter A of chapter 1 of such Code is
5 amended by inserting after the item relating to sec-
6 tion 45Q the following new item:

“Sec. 45R. Wellness program employer credit.”

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 the date of the enactment of this Act.

