

**AMENDMENT**

**OFFERED BY MR. HOEKSTRA OF MICHIGAN**

Add at the end of section 312 the following new sub-section:

1       (d) EMPLOYEES WHO ARE MEMBERS OF HEALTH  
2 CARE SHARING MINISTRIES.—An employer meets the re-  
3 quirements of this section and section 311 with respect  
4 to an employee in any case in which the employee has  
5 elected to be a member (with the employee’s spouse and  
6 children, if any) of a health care sharing ministry (as de-  
7 fined in section 59B(f)(6) of the Internal Revenue Code  
8 of 1986) and all expenses for membership of the employee  
9 in such ministry are paid by the employer.

