"(i) an Exchange established under title I of the Patient Protection and Affordable Care Act has determined that such employee's household income for such taxable year is projected to not exceed 138 percent of the poverty line for a family of the size involved, or

"(ii) such employee's household income for such taxable year does not exceed 138 percent of the poverty line for a family of the size involved.".

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2021.

SEC. 137305. SPECIAL RULE FOR INDIVIDUALS RECEIVING UNEMPLOYMENT COMPENSATION.

(a) EXTENSION.—Section 36B(g)(1) is amended by striking "during 2021," and inserting "after December 31, 2020, and before January 1, 2023,".

(b) MODIFICATION OF INCOME NOT TAKEN INTO ACCOUNT.—Section 36B(g)(1)(B) is amended by striking "133 percent" and inserting "150 percent (133 percent in the case of any week beginning during 2021)".