



HCTT-2015-36: Get to Know the Health Care Law's Employer Shared Responsibility Payment

Internal Revenue Service (IRS) sent this bulletin at 06/17/2015 01:44 PM EDT

 SHARE



IRS Tax Tips

June 17, 2015

Useful Links:

[IRS.gov Home](#)

[1040 Central](#)

[Help For Hurricane Victims](#)

News Essentials

[What's Hot](#)

[News Releases](#)

[IRS - The Basics](#)

[IRS Guidance](#)

[Media Contacts](#)

[Facts & Figures](#)

[Around The Nation](#)

[e-News Subscriptions](#)

The Newsroom Topics

Issue Number: HCTT-2015-36

Inside This Issue

Get to Know the Health Care Law's Employer Shared Responsibility Payment

Under the Affordable Care Act, applicable large employers – those with 50 or more full-time employees, including full-time equivalent employees – are [required to take some new actions](#). To prepare for 2016, if your organization is an ALE, you need to track information each month in 2015, including:

- Whether you offered full-time employees and their dependents minimum essential coverage that meets the [minimum value requirements and is affordable](#)
- Whether your employees enrolled in the minimum essential coverage you offered

You need to track this information because you could be subject to an [employer shared responsibility payment](#) if your organization falls into either of these circumstances:

[Multimedia Center](#)

[Noticias en Español](#)

[Radio PSAs](#)

[Tax Scams](#)

[The Tax Gap](#)

[Fact Sheets](#)

[IRS Tax Tips](#)

[Armed Forces](#)

[Latest News Home](#)

IRS Resources

[Compliance & Enforcement
News](#)

[Contact My Local Office](#)

[Filing Options](#)

[Forms & Pubs](#)

[Frequently Asked Questions](#)

[News](#)

[Taxpayer Advocate](#)

[Where to File](#)

[IRS Social Media](#)

- You offered coverage to fewer than 70 percent of your full-time employees and their dependents in 2015 and at least one full-time employee enrolled in coverage through the Health Insurance Marketplace and receives a premium tax credit. The 70 percent threshold is for 2015, after 2015 this increases to 95 percent.
- You offered coverage to at least 70 percent of your full-time employees and their dependents in 2015, but at least one full-time employee receives a premium tax credit because coverage offered was not affordable, did not provide minimum value or the full-time employee was not offered coverage. After 2015, this threshold increases to 95 percent.

For more information about reporting requirements, visit the [Employer Shared Responsibility Provisions Questions and Answers page](#) on IRS.gov/aca.

[Back to Top](#)

Thank you for subscribing to IRS Tax Tips, an IRS e-mail service. For more information on federal taxes please visit IRS.gov.

This message was distributed automatically from the IRS Tax Tips mailing list.
Please Do Not Reply To This Message.