




HCTT-2015-50: How the Health Care Law Affects Aggregated Companies

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Inside This Issue

How the Health Care Law Affects Aggregated Companies

The [Affordable Care Act](#) applies an approach to common ownership that also applies for other tax and employee benefit purposes. This longstanding rule generally treats companies that have a common owner or similar relationship as a single employer. These are aggregated companies. The law combines these companies to determine whether they employ at least 50 full-time employees including full-time equivalents.

If the combined employee total meets the threshold, then each separate company is an applicable large employer. Each company – even those that do not individually meet the threshold – is subject to the employer shared responsibility provisions.

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These rules for combining related employers do not determine whether a particular company owes an employer shared responsibility payment or the amount of any payment. The IRS will determine payments separately for each company.

For more information about how the employer shared responsibility provisions may affect your company, see [our Questions and Answers](#) on IRS.gov/aca. For details about how to determine if you are an applicable large employer, including the aggregation rules, see [Determining If You Are an Applicable Large Employer](#).

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