



HCTT-2016-05: Five ACA Facts for Applicable Large Employers

Internal Revenue Service (IRS) sent this bulletin at 01/13/2016 03:53 PM EST



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January 13, 2016

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Five ACA Facts for Applicable Large Employers

Some of the provisions of the Affordable Care Act only affect your organization if it's an applicable large employer. An ALE is generally one with 50 or more full-time employees, including full-time equivalent employees.

The vast majority of employers will fall below the ALE threshold number of employees and, therefore, will not be subject to the employer shared responsibility provisions.

If you are an ALE, here are five things to know:

- Applicable large employers have annual reporting responsibilities. You will need to provide the IRS and employees information returns concerning whether and what health insurance you [offered](#) to your full-time employees.
- If you're an applicable large employer that [provides](#) self-insured health coverage to your employees, you must file an annual return reporting certain information for each employee you cover.
- ALEs must either offer [minimum essential coverage](#) that is affordable and that provides minimum value to their full-time employees and their dependents, or potentially make an employer shared responsibility payment to the IRS. Learn more about the [employer shared responsibility provision](#).
- You may be required to [report the value of the health insurance](#)

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[coverage](#) you provided to each employee on their Form W-2.

- If you're an applicable large employer with exactly 50 employees, you can purchase affordable insurance through the [Small Business Health Options Program \(SHOP\)](#).

For more information, see the Affordable Care Act Tax Provisions for Employers page on [IRS.gov/aca](#).

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