



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

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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:

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- 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.

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