



# HCTT-2015-45: Overview of the Employer Shared Responsibility Provisions

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**Issue Number: HCTT-2015-45**

## Inside This Issue

### Overview of the Employer Shared Responsibility Provisions

The Affordable Care Act contains specific responsibilities for employers. The size and structure of your workforce – small, large, or part of a group – helps determine what applies to you. Employers with 50 or more full-time equivalent employees will need to file an [annual information return](#) reporting whether and what health insurance they offered employees. In addition, they are subject to the [Employer Shared Responsibility provisions](#). All employers that are applicable large employers are subject to the Employer Shared Responsibility provisions, including federal, state, local, and Indian tribal government employers.

An employer's size is determined by the number of its employees. Generally, if your organization has 50 or more full-time or full-time equivalent employees, you will be considered a large employer. For

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purposes of this provision, a full-time employee is an individual employed on average at least 30 hours of service per week.

Under the Employer Shared Responsibility provisions, if an applicable large employer does not offer affordable health coverage that provides a minimum level of coverage to their full-time employees and their dependents, the employer may be subject to an Employer Shared Responsibility payment. They must make this payment if at least one of its full-time employees receives a premium tax credit for purchasing individual coverage through the Health Insurance Marketplace.

The Employer Shared Responsibility provisions generally are effective at the beginning of this year. Employers will use information about the number of employees they have and those employees' hours of service during 2014 to determine if they are an applicable large employer for 2015.

If you are a self-insured employer – that is, an employer who sponsors self-insured group health plans – you are subject to the [information reporting requirements for providers](#) of minimum essential coverage whether or not you are an applicable large employer under the employer shared responsibility provisions.

For more information, visit the [employer shared responsibility page](#). For information about transition relief available for employers related to the shared responsibility provision, visit [IRS.gov/aca](#).

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