



# HCTT-2016-38: Find Out How ACA affects Employers with 50 or More Employees

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IRS Tax Tips

March 30, 2016

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**Issue Number: HCTT-2016-38**

## Inside This Issue

### Find Out How ACA affects Employers with 50 or More Employees

Some of the provisions of the health care law apply only to large employers, which are generally those with [50 or more full-time equivalent employees](#). These employers are [applicable large employers](#) – also known as ALEs – and are subject to the employer shared responsibility provisions.

### Information Reporting

Applicable large employers have annual reporting responsibilities concerning whether and what health insurance they offered to their full-time employees during the prior year. In 2016, the deadline to provide Forms 1095-C to full-time employees is March 31. The deadline by which ALEs must file information returns with the IRS is no later than May 31 or June 30 if filed electronically.

All employers, regardless of size, that provide self-insured health coverage must [file an annual return](#) reporting certain information for individuals they cover. In 2016, the deadline by which self-insured ALEs must provide

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Forms 1095-C to responsible individuals is March 31. The returns with 2015 information are due no later than May 31 or June 30 if filed electronically.

## Employer Shared Responsibility Payment

ALEs are subject to the employer shared responsibility payment if at least one full-time employee receives the premium tax credit and any one these conditions apply. The ALE:

- failed to offer coverage to full-time employees and their dependents
- offered coverage that was not affordable
- offered coverage that did not provide a minimum level of coverage

## SHOP Marketplace

Employers with more than 50 cannot purchase health insurance coverage for its employees through the Small Business Health Options Program – better known as the [SHOP Marketplace](#). However, Employers that have exactly 50 employees can purchase coverage for their employees through the SHOP.

For more information, visit our [Determining if an Employer is an Applicable Large Employer](#) page on [IRS.gov/aca](#).

[Back to Top](#)

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