

Health Care Reform Update

IRS Updates 2017 'Pay or Play' Penalty and Affordability Amounts

The IRS has updated its existing Q&As on the Affordable Care Act's employer shared responsibility ("pay or play") requirements to reflect adjustments to the pay or play penalty and affordability amounts. Those adjustments are as follows:

- For calendar year 2017, the applicable per-employee dollar penalties of \$2,000 and \$3,000 are adjusted to **\$2,260** and **\$3,390**, respectively.
- For plan years beginning in 2017, the affordability threshold for purposes of both the pay or play affordability safe harbors and the premium tax credit provisions is **9.69%**.

The Q&As also address what counts as an "offer of coverage" for purposes of pay or play compliance. [Click here](#) to view the Q&As in their entirety.

For information on this subject, please log into your [HR Library account](#) which includes information on the above subject, as well as other State and Federal updates, laws and regulations concerning Employee Benefits, HR, and Reform.

Be sure to check out our [Legislation/Compliance](#) section on our website to stay on top of the latest news in Health Care Reform. If you have any questions, please feel free to reach out to your dedicated Brown & Brown broker consultant.

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