

# IRS News Release

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## Treasury, IRS Seek Public Input on Certain Employer Provisions of the Affordable Care Act

IR-2011-92, Sept. 13, 2011

WASHINGTON — The Treasury Department and Internal Revenue Service today requested public comment on a proposed affordability safe harbor for employers under the shared responsibility provisions included in the [Affordable Care Act](#) that will apply to certain employers starting in 2014.

Under the Affordable Care Act, employers with 50 or more full-time employees that do not offer affordable health coverage to their full-time employees may be required to make a shared responsibility payment. Notice 2011-73, posted today on IRS.gov, solicits public input and comment on a proposed safe harbor, designed to make it easier for employers to determine whether the health coverage they offer is affordable. To that end, Treasury and IRS expect to propose a safe harbor permitting employers that offer coverage to their employees to measure the affordability of that coverage by using wages that the employer paid to an employee, instead of the employee's household income. This contemplated safe harbor would only apply for purposes of the employer shared responsibility provision, and would not affect employees' eligibility for health insurance premium tax credits.

Today's request for comment is designed to ensure that Treasury and IRS continue to receive broad input from stakeholders on how best to implement the shared responsibility provisions in a way that is administrable, allows flexibility, and minimizes burden. By soliciting comments and feedback now, Treasury and IRS are giving all interested parties the opportunity for input before proposed regulations are issued.

There are three ways to submit comments.

- E-mail to: [Notice.Comments@irsounsel.treas.gov](mailto:Notice.Comments@irsounsel.treas.gov). Include "Notice 2011-73" in the subject line.
- Mail to: Internal Revenue Service, CC:PA:LPD:PR (Notice 2011-73), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.
- Hand deliver to: CC:PA:LPD:PR (Notice 2011-73), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC, between 8 a.m. and 4 p.m., Monday through Friday.

The deadline for comments is December 13, 2011.