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Employer Reporting Regulations Released

This evening the Internal Revenue Service issued final regulations governing the IRS and employee reporting requirements. These reporting requirements apply for purposes of the employer penalty under Code Section 4980H. Additional final reporting requirements apply for purposes of an employer who sponsors minimum essential coverage for its employees. The final rules are to be published on Monday, March 10. The unofficial versions are located as follows:

Code Section 4980H Reporting: http://www.ofr.gov/OFRUpload/OFRData/2014-05050_PI.pdf

MEC Reporting: http://www.ofr.gov/OFRUpload/OFRData/2014-05051_PI.pdf