

ACA Reporting Regulations for Providers of ? ?Ã?£Minimum Essential Coverage?Ã?£

March 14, 2014

Concurrent with the issuance of the Regulations, the Treasury Department also released regulations under Section 6055 of the Code, which relates to the reporting requirements for providers of ?Ã?£minimum essential coverage.?Ã?£ The information reported under Section 6055 of the Code is to be used by the IRS to administer the ACA?Ã?£s individual shared responsibility provisions (also known as the ?Ã?£individual mandate?Ã?£). Large employers who are required to report information under both Sections 6055 and 6056 of the Code will report such information on a combined form. A copy of the Code Section 6055 regulations is available [here](#).