

Deferred Effective Date of “Cadillac Tax” on High Cost Employer-Sponsored Health Coverage

February 1, 2018

In addition to maintaining the funding of the federal government through February 8, 2018, the recently enacted continuing resolution, H.R. 195, entitled the “Federal Register Printing Savings Act of 2017”, deferred by two additional years the date on which the excise tax on high cost employer-sponsored health coverage under the Affordable Care Act, the so-called “Cadillac Tax”, becomes effective. The effective date of the Cadillac Tax had previously been postponed until taxable years beginning after December 31, 2019 ([see our prior blog post regarding that postponement](#)). Under H.R. 195, the Cadillac Tax will now go into effect for taxable years beginning after December 31, 2021 (*i.e.*, for calendar year health plans, January 1, 2022). [View the text of H.R. 195.](#)