

Guidance Released Regarding Requirement of Individuals to Maintain Minimum Essential Coverage

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Proposed rules were released regarding individuals who are exempt from the requirement under the Patient Protection and Affordable Care Act ("PPACA") to maintain "minimum essential health coverage," and expanding the definition of what constitutes such minimum essential health coverage. The IRS also released proposed rules regarding an individual's liability for a "shared responsibility payment" due to a failure to maintain minimum essential health coverage. The proposed rules can be found [here](#) and [here](#).