

## IRS Issues New Set of Q&As on Employer Shared Responsibility Provisions of the Affordable Care Act

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In a follow up to its recent release of final regulations on the employer shared responsibility provisions of the Affordable Care Act (also known as the employer "play-or-pay" rules), the IRS issued a new set of 56 questions and answers providing information about the play-or-pay rules. Topics addressed in the Q&As include (i) identification of employers that are subject to the play-or-pay rules, (ii) employer liability for play-or-pay penalties, (iii) calculation of play-or-pay penalties and making payments, and (iv) dependent coverage considerations. A link to the Q&As is available [here](#).