

## IRS Requests Comments on Shared Responsibility Provisions of Health Reform

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May 11, 2011

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The Internal Revenue Service released Notice 2011-36 (the "Notice") addressing the shared responsibility provisions of health reform that will go into effect after December 31, 2013. The Notice includes a request for comments on the process of developing regulatory guidance regarding the shared employer responsibility provisions in the Internal Revenue Code. Added by the Patient Protection and Affordable Care Act of 2010, the shared responsibility provisions will, after 2013, impose a penalty on applicable large employers that fail to meet certain standards for providing affordable health coverage to their full-time employees. The Notice describes potential approaches which could be incorporated into future regulations, such as who is a full-time employee for purposes of Section 4980H. Any comments must be submitted by June 17, 2011. The Notice is available [here](#).