



May 5, 2011

## IRS seeks Feedback from Small Business Owners

The IRS and Treasury Department are seeking feedback from small business owners who employ at least 50 full-time staff members on the Affordable Care Act. The Affordable Care Act requires employers of 50 full-time workers or more to help pay for the cost of government-run health insurance to their employees. If you are such an employer, the portion you have to pay is called your 'shared responsibility' payment and this provision in the Act comes into effect in 2014.

This request for feedback is posted in the IRS website [www.irs.gov](http://www.irs.gov) under Notice 2011-36, specifically at [www.irs.gov/pub/irs-drop/n-11-36.pdf](http://www.irs.gov/pub/irs-drop/n-11-36.pdf). This notice seeks views on several issues that will be included in future guidance for employers on how to comply with the provisions of the Act. For example, one of the views sought is the criteria to determine who is a full-time employee.

Many employers have sought for more detailed guidance on the Act and a number have also submitted suggestions and initial information that formed the basis of the notice. The whole purpose of the feedback exercise is to

ensure the implementation of the provisions of the Act is both fair and workable to all stakeholders concerned. The government wishes to see that the due compliance to the Act allows flexibility and minimization of burdens to the employers.

The views and comments received now will be taken into consideration when formulating proposed regulations that will be issued at a later date.

Another thing this notice seeks is to find out how three government departments, namely the Departments of Treasury, Labor, Health and Human Services should interpret and apply the Act's provisions limiting the ability of plans and issuers to impose a waiting period for health coverage of longer than 90 days starting in 2014.

If you wish to offer your feedback, here's how you can do it:

1. E-mail them to [Notice.Comments@irsounsel.treas.gov](mailto:Notice.Comments@irsounsel.treas.gov) with "Notice 2011-36" in the subject line.
2. Send them by mail to Internal Revenue Service, CC:PA:LPD:PR (Notice 2011-36), Room 5203, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.
3. Deliver them by hand to CC:PA:LPD:PR (Notice 2011-36), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, D.C., between 8 a.m. and 4 p.m., Monday through Friday.