
New IRS Resource helps Employers Understand the Health Care Law

The new [ACA Information Center for Applicable Large Employers](#) page on IRS.gov features information and resources for employers of all sizes on how the health care law may affect them if they fit the definition of an applicable large employer.

The web page includes the following sections:

- What's Trending for ALEs,
- How to Determine if You are an ALE,
- Resources for Applicable Large Employers, and
- Outreach Materials.

Visitors to the new page will find links to:

- Detailed information about tax provisions including information reporting requirements for employers,
- Questions and answers, and
- Forms, instructions, publications, health care tax tips, flyers and videos.

Although the vast majority of employers will not be affected, you should determine if you are an applicable large employer. If you averaged at least 50 full-time employees, including full-time equivalent employees, during 2014, you are most likely an ALE for 2015. If you have fewer than 50 full-time employees, you may be considered an applicable large employer if you share a common ownership with other employers. As an applicable large employer, you should be taking steps now to prepare for the coming filing season.

In 2016, applicable large employers must file an [annual information return](#) – and provide a statement to each full-time employee – reporting whether they offered health insurance, and if so, what insurance they offered their employees.

If you will file 250 or more information returns for 2015, you must file the returns electronically through the ACA Information Reports system. You should review draft [Publication 5165](#), Guide for Electronically Filing Affordable Care Act (ACA) Information Returns, now for information on the communication procedures, transmission formats, business rules and validation procedures for returns that you must transmit in 2016.