# Month by Month, Employers Must Track Employees in 2015 for Required Reporting under Health Reform Rules

Jan 12, 2015

**Categories:**

Blogs
Publications
Tax Law Defined™ Blog

**Authors:**

Alison M. Stemler

- Pay or play penalties apply to employers with 100 or more full-time equivalent employees in 2015, and 50 or more full-time equivalent employees in 2016 and beyond.
- For these employers, pay or play penalties are assessed if the employer does not offer compliant coverage to 70% of full-time employees in 2015 and 95% of full-time employees thereafter.

> Even though the penalties only apply if there are 100 or more employees fo
> equivalent employees are required to report for 2015. Also note this report
> maintain any health plan.

Employers that provide self-funded group health coverage also have reporting obligations, to allow the government to administer the "individual mandate" which results in a tax on individuals who do not maintain health coverage.

These reporting obligations will be difficult for most employers to implement. Penalties for non-compliance are high, so employers need to begin work now to plan how they will track and file the required information.

Click here to view this article in its entirety, and for additional details regarding reporting obligations.

For more information on the required reporting under health reform rules, please contact Alison M. Stemler on Frost Brown Todd's Employee Benefits Law Service Team.