

Finding Liberation in the Big Picture of the Employer Shared Responsibility Tax

02.05.15

So much energy has been spent on what the final regulations on the employer shared responsibility tax² and the related final reporting regulations³ (the “ESRR”)⁴ say, that some of the most significant considerations and planning opportunities have been missed because people have focused on the complex details (the trees), did not focus on the bigger picture (the forest), where the forest ends and what the ESRR does not say or does not require. Many have considered these rules as defining eligibility when all they really define is when an employer shared responsibility tax will or will not be assessable on an employer and on which employees of an employer. While the ESRR can be used as eligibility rules, nothing requires that the ESRR define eligibility. ([Read More](#))

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