

The Big Picture of the Employer Shared Responsibility Tax, Bloomberg BNA - Pension & Benefits Daily

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Ever since the Treasury Department in early 2014 issued final regulations on the employer shared responsibility tax (ESR tax)¹ and the related final reporting regulations (ESR regulations)² under the Patient Protection and Affordable Care Act (ACA), practitioners have spent a large amount of energy focusing on the complex details (the trees) of the tax and regulations. However, to glean the significant aspects and the planning opportunities they offer, it's necessary to focus on the big picture (the forest), including an analysis of (1) where the regulatory forest ends and (2) what the regulations don't say or require. ([Read More](#))