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Benefit Advisors Network Smart Partners

LEGAL ALERT

IRS Issues Affordability Percentage Adjustment for 2020

Below please find a link to our legal alert on Rev. Proc. 2019-29, which contains the inflation adjusted amounts for 2020 used to determine whether employer-sponsored coverage is "affordable" for purposes of the ACA's employer mandate and premium tax credit program. As shown in the table below, for plan years beginning in 2020, the affordability percentage for employer mandate purposes is indexed to 9.78%, a slight decrease from 9.86% in 2019.

This alert is of interest to all applicable large employers (ALEs) - generally, those with at least 50 full-time equivalent employees.

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About the Author. This alert was prepared for TRUEbenefits by Marathas Barrow Weatherhead Lent LLP, a national law firm with recognized experts on the Affordable Care Act. Contact Peter Marathas or Stacy Barrow at pmarathas@marbarlaw.com or sbarrow@marbarlaw.com.

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