

## A Tax-Exempt Organization Should Determine Now Whether It Will Be Subject to Penalties Next Year for Failing to Offer Affordable, Qualified Health Care

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In this alert, Allison Rogers\* and Fred Oliphant discuss the potential application of the Affordable Care Act's (ACA's) Employer Shared Responsibility Rules to tax-exempt organizations. Beginning in 2015, tax-exempt organizations that are classified as large employers could be subject to tax penalties under the ACA if they fail to offer affordable, qualified health coverage to their full-time employees and dependents. The authors discuss the methodology tax-exempt organizations should use to determine whether or not they will be classified as large employers and thus subject to tax penalties stemming from ACA non-compliance under the the Employer Shared Responsibility Rules.

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