

ACA Provisions by Employer Size

ACA Provision	Employer Size
Small Business Tax Credits	Fewer than 25 FTE
Small Business Health Options Program (SHOP)	<ul style="list-style-type: none"> • 2014-2015: 50 or fewer FTE • 2016: 50 or fewer in FTE in most states 100 or fewer FTE in select states • 2017+: Up to states to decide expansion into larger market sizes
Employer Shared Responsibility (Employer Mandate)	<ul style="list-style-type: none"> • 2015: 100 or more FTE • 2016+: 50 or more FTE
Employer Reporting Requirements	<ul style="list-style-type: none"> • 2016+: 50 or more FTE as well as any size employer with self-insured coverage
Automatic Enrollment (Eliminated)	More than 200 FT
W-2 Reporting on Value of Coverage	250 or more W-2 employees

Note: Employers with 50-99 must be eligible for transition relief to delay the effect of the Employer Mandate until 2016.

Questions? 888-353-9178