



AMERICAN BENEFITS COUNCIL

Benefits Briefing:

Treasury/IRS Notice 2015-52 and the 40 Percent Excise Tax on High-Cost Employer-Sponsored Health Coverage

Thursday, September 3, 2:00-3:15 p.m. ET

BENEFITS BRIEFING WEBINAR: IRS Notice 2015-52 and the 40 Percent Excise Tax on High-Cost Employer-Sponsored Health Coverage

Thursday, September 3, 2:00 - 3:15 p.m. ET

The American Benefits Council will host a **Benefits Briefing** on **Thursday, September 3, at 2:00 p.m. Eastern Time** to discuss Notice 2015-52, a second notice issued by Treasury and IRS setting out possible approaches for implementation of Code section 4980I that establishes a 40 percent excise tax on high-cost health coverage as required by the Patient Protection and Affordable Care Act (PPACA).

[A new Benefits Blueprint](#) summarizing the notice, prepared by Groom Law Group, is now available on the Council website.

Kathryn Wilber, senior counsel, health policy, will moderate the discussion and will be joined by [Seth Perretta](#), Groom Law Group.

We will take questions from webinar participants throughout the session and attempt to answer as many as possible. Members are encouraged to [submit questions for the webinar in advance](#).

A recording of this session will be sent to all registrants. Even if you will not be able to attend in person, please register to receive a digital playback of the webinar automatically.

NOTE: Participation in Council webinars may be used toward continuing education/renewal requirements for many professional accreditation programs, but only by means of self-certification. Descriptions of past programs are available by [clicking here](#). Please retain your registration confirmation for your verification records.

Background:

On July 30, the Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) published [Notice 2015-52](#), their second notice requesting comment on possible approaches for implementation of Code section 4980I, the 40 percent excise tax to be imposed on high-cost health coverage under the Patient Protection and Affordable Care Act (PPACA). Issues addressed in Notice 2015-52 include the identification of the taxpayers who may be liable for the excise tax, employer aggregation, the allocation of the tax among the applicable taxpayers, and matters concerning payment of the applicable tax. Additional issues related to the cost of applicable coverage and age and gender adjustment are also addressed. The deadline for comments to be submitted to the IRS is October 1, 2015.

The IRS previously issued Notice [2015-16](#), requesting comment on issues related to defining applicable coverage and determining cost of coverage for purposes of the 40 percent tax. The Council submitted [extensive comments](#) on Notice 2015-16 covering the definition of applicable coverage that could fall under the excise tax, determination of its cost, and application of the annual statutory dollar limit to the cost of applicable coverage. Notice 2015-16 also indicated that a second notice would be issued prior to publication of proposed regulations.

For questions related to registration – *If you have colleagues at your organization who would like to participate in this session, but do not regularly receive Council materials, please contact [Deanna Johnson](#), director, membership, or [Sondra Williams](#), manager, member and staff engagement, at (202) 289-6700.*