



IRS Health Care Tax Tip 2015-81: Why the Number of Your Employees Matters

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Why the Number of Your Employees Matters

Employer benefits, opportunities and requirements under the health care law are dependent upon the employer's workforce size.

The vast majority of employers fall below the workforce size threshold for applicable large employers. Generally, an employer with 50 or more full-time employees or equivalents will be considered an applicable large employer. Applicable large employers can find a complete list of resources and the latest news at the [Applicable Large Employer Information Center](#) on IRS.gov/aca.

If you have:

- Fifty or more full-time equivalent employees, you will need to file an [annual information return](#) reporting whether and what health insurance you offered your full-time employees. In addition, you are subject to the [Employer Shared Responsibility provisions](#).
- Fifty or fewer employees, you are generally eligible to buy coverage through the Small Business Health Options Program. Learn more at HealthCare.gov.

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- Fewer than 25 full-time equivalent employees, you may be eligible for a [Small Business Health Care Tax Credit](#) to help cover the cost of providing coverage.

Regardless of size, all employers that provide self-insured health coverage to their employees [must file an annual return](#) reporting certain information for each employee they cover.

More information for [employers of all sizes](#) is available on IRS.gov/aca.

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