



TaxNewsFlash

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Final regulations: Health insurance, premium tax credit

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9804) concerning the “premium tax credit” related to health insurance.

The [final regulations](#) [PDF 622 KB] affect: (1) individuals who enroll in qualified health plans through health insurance exchanges (or “marketplaces”) and claim the premium tax credit; and (2) exchanges that make qualified health plans available to individuals and employers.

Today’s release finalizes regulations that were proposed in June 2016. However, the portion of the proposed regulations concerning the effect of opt-out arrangements on an employee’s required contribution for employer-sponsored coverage have been reserved. The preamble explains that Treasury and the IRS expect to finalize those regulations separately.

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