



TaxNewsFlash

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Proposed regulations: Guidance under section 36B regarding premium tax credit, employer coverage for employee family members (text of regulations)

The U.S. Treasury Department and IRS today released for publication in the Federal Register a notice of proposed rulemaking (REG-114339-21) amending existing regulations under section 36B regarding eligibility for the premium tax credit (PTC) to provide that affordability of employer-sponsored minimum essential coverage for family members of an employee is determined based on the employee's share of the cost of covering the employee and those family members, not the cost of covering only the employee.

The [proposed regulations](#) [PDF 304 KB] (11 pages as published in the Federal Register on April 7, 2022) also would add a minimum value rule for family members of employees based on the benefits provided to the family members.

The proposed regulations would affect taxpayers who enroll, or enroll a family member, in individual health insurance coverage through a health insurance exchange and who may be allowed a PTC for the coverage.

With today's release, previous regulations that were proposed on this topic in September 2015 are being withdrawn.

Comments and outlines of topics to be discussed at the public hearing scheduled for June 27, 2022, at 10:00 a.m., must be received by June 13, 2022.

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