



TaxNewsFlash

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Rev. Proc. 2024-14: Indexing adjustments for amounts used to calculate employer shared responsibility payments

The IRS today released Rev. Proc. 2024-14 to provide indexing adjustments for the applicable dollar amounts used to calculate the employer shared responsibility payments under section 4980H(c)(1) and (b)(1).

[Rev. Proc. 2024-14](#) [PDF 79 KB] provides that the applicable premium adjustment percentage is 1.4519093322.

For calendar year 2025:

- The adjusted \$2,000 amount under section 4980H(c)(1) is \$2,900
- The adjusted \$3,000 amount under section 4980H(b)(1) is \$4,350

The revenue procedure is effective for tax years and plan years beginning after December 31, 2024.

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