

### 2021

### 2022

	<b>Applicable Large Employer (ALE) Status</b>	ALE determination was based on the full-time (FT) and full-time equivalent employee (FTE) count for the <b>2020</b> calendar year.	ALE determination is based on the FT and FTE count for the <b>2021</b> calendar year.
	<b>Offers of Coverage</b>	Employers with <b>50 or more FTs + FTEs</b> were required to offer coverage to at least <b>95% of FTs</b> to avoid a penalty.	Employers with <b>50 or more FTs + FTEs</b> are required to offer coverage to at least <b>95% of FTs</b> to avoid a penalty.
	<b>Penalty for Not Offering Minimum Essential Coverage (Section 4980H(a))</b>	<b>\$2,700</b> per full-time employee minus 30, if at least one employee received subsidized coverage through the Marketplace.	<b>\$2,750*</b> per full-time employee minus 30, if at least one employee received subsidized coverage through the Marketplace.  * Based upon HHS projections; must be confirmed by the IRS.
	<b>Affordability</b>	Health coverage was affordable for an employee if the employee's contribution toward the lowest-cost, self-only, minimum value coverage did not exceed <b>9.83%</b> of the applicable safe harbor: a. Employee's Form W-2 Wages b. Employee's rate of pay c. The federal poverty line level (FPL)*  *The 2021 FPL was <b>\$12,880</b> . An affordable premium based on FPL was <b>\$105.51</b> . However, an employer may use the FPL in effect within six months before the beginning of the plan year (which would result in an affordable premium of <b>\$104.53</b> for example, for a plan year beginning on January 1, 2021).	Health coverage is affordable for an employee if the employee's contribution toward the lowest-cost, self-only, minimum value coverage does not exceed <b>9.61%</b> of the applicable safe harbor: a. Employee's Form W-2 Wages b. Employee's rate of pay c. The federal poverty line level (FPL)*  *The 2022 FPL is <b>\$13,590</b> . An affordable premium based on this FPL is <b>\$108.83</b> . However, an employer may use the FPL in effect within six months before the beginning of the plan year (which would result in an affordable premium of <b>\$103.15</b> for example, for a plan year beginning on January 1, 2022).
	<b>Penalty for Offering Unaffordable Coverage or Failing to Provide Minimum Value (Section 4980H(b))</b>	<b>\$4,060</b> per full-time employee who receives subsidized coverage through the Marketplace.	<b>\$4,120*</b> per full-time employee who receives subsidized coverage through the Marketplace.  * Based upon HHS projections; must be confirmed by the IRS.
	<b>Reporting Deadlines</b>	Statements due to individuals by <b>January 31, 2022</b> . Paper filings due to the IRS by <b>February 28, 2022</b> . Electronic filing due to the IRS by <b>March 31, 2022</b> .	Statements due to individuals by <b>January 31, 2023</b> . Paper filings due to the IRS by <b>February 28, 2023</b> . Electronic filing due to the IRS by <b>March 31, 2023</b> .
	<b>Penalties for Late Filing and Failure to File</b>	Filings (in 2022) that are no more than 30 days late: <b>\$50</b> per return/ <b>\$571,000</b> maximum.  Filings (in 2022) that are more than 30 days late (but not past August 1); <b>\$110</b> per return/ <b>\$1,713,000</b> maximum.  Filings (in 2022) after August 1 (or for failure to file): <b>\$280</b> per return/ <b>\$3,426,000</b> maximum.	Filings (in 2023) that are no more than 30 days late: <b>\$50</b> per return/ <b>\$588,500</b> maximum.  Filings (in 2023) that are more than 30 days late (but not past August 1); <b>\$110</b> per return/ <b>\$1,766,000</b> maximum.  Filings (in 2023) after August 1 (or for failure to file): <b>\$290</b> per return/ <b>\$3,532,500</b> maximum.

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