

**Publications**

# IRS Begins Enforcement of Employer Mandate for Calendar Year 2015

**ATTORNEYS & PROFESSIONALS**

**Kathryn Bjornstad Amin**

[kamin@groom.com](mailto:kamin@groom.com)

202-861-2604

**Christine Keller**

[ckeller@groom.com](mailto:ckeller@groom.com)

202-861-9371

**Seth Perretta**

[sperretta@groom.com](mailto:sperretta@groom.com)

202-861-6335

**Malcolm Slee**

[mslee@groom.com](mailto:mslee@groom.com)

202-861-6337

**Brigen Winters**

[bwinters@groom.com](mailto:bwinters@groom.com)

202-861-6618

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The Internal Revenue Service (“IRS”) has begun assessing Employer Shared Responsibility Payments (“ESRPs”) for calendar year 2015.

Earlier this month the IRS began sending so called “226J Letters” to Applicable Large Employers, beginning the process that will ultimately result in the collection of ESRPs.

The IRS has revised the Frequently Asked Questions on its website to state that penalty assessments are forthcoming and to lay out the basic framework for how employers may contest their penalty assessments. Please see the memo for further information.

- [IRS Begins Enforcement of Employer Mandate for Calendar Year 2015](#)