

## Federal Employer Penalty

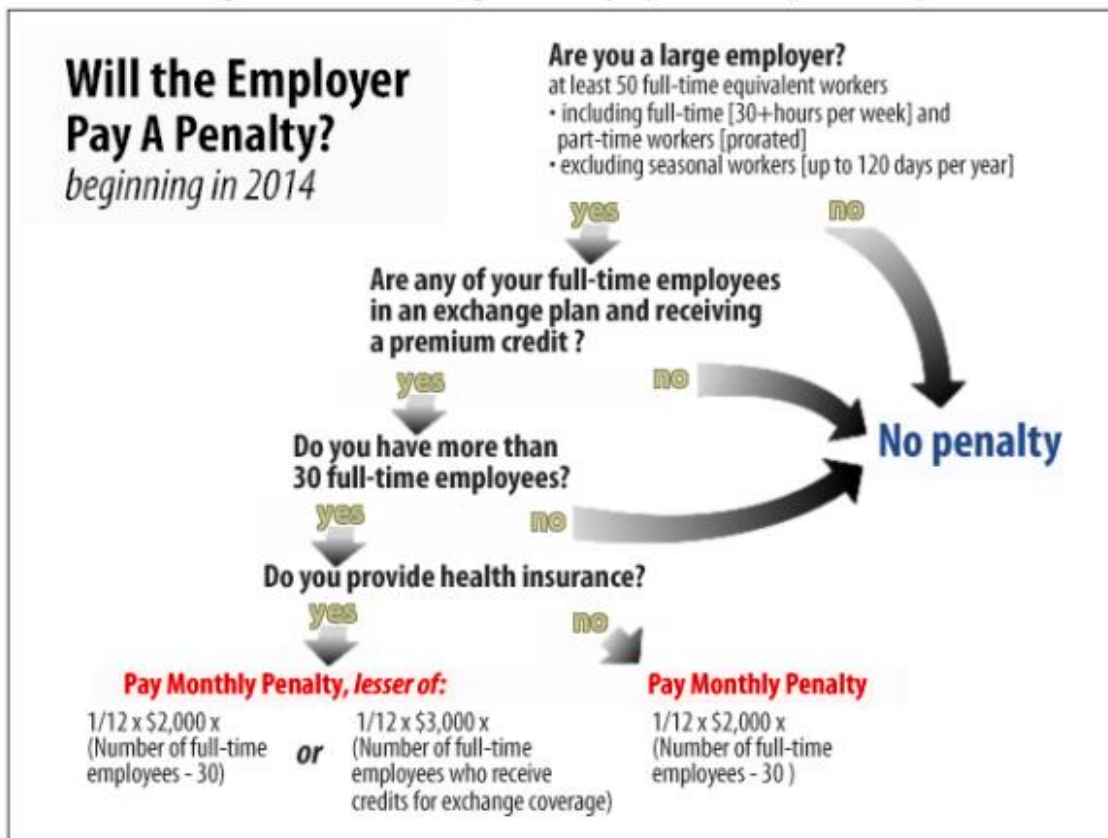
For 2015--

- Employers with fewer than 100 FTEs will not have to pay.
- Those with 100 employees or more will only have to offer to 70% of their full-time employees and their dependents.

For 2016—

- Employers with 50 employees or more will pay the shared responsibility payment and will have to offer to 95% of full-time employees and their dependents.

**Figure 1. Determining If an Employer Will Pay a Penalty**



**Source:** CRS analysis of P.L. 111-148 and P.L. 111-152.

**Note:** These penalties are for 2014; penalties in future years will be adjusted.