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What is the ACA Trending Dashboard?

The ACA Trending Dashboard is designed to provide a comprehensive overview and graphical description of the important ACA statuses and metrics for your employees. Accessing the dashboard allows you to view which employees are full-time for ACA purposes, which employees (and their dependents) have been offered Minimum Essential Coverage, and if offers of coverage meet the requirements to be considered affordable.

Please note that the ACA Trending Dashboard is intended to assist clients in spotting areas of concern; however, they should not be solely relied upon because certain circumstances and new information may cause the Dashboard results to change by the time the IRS forms are coded for filing at the end of the year (e.g. individual employee events, unique client setups, and timing issues). Recommended best practice is to always offer affordable coverage to ALL ACA full-time employees to avoid possible IRS penalties.

In addition, the ACA Trending Dashboard includes two tabs:
1. ACA Benefits Status Trending
2. ACA Potential Trending Assessments

Navigation Path: Process > ACA > ACA Trending Dashboard
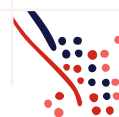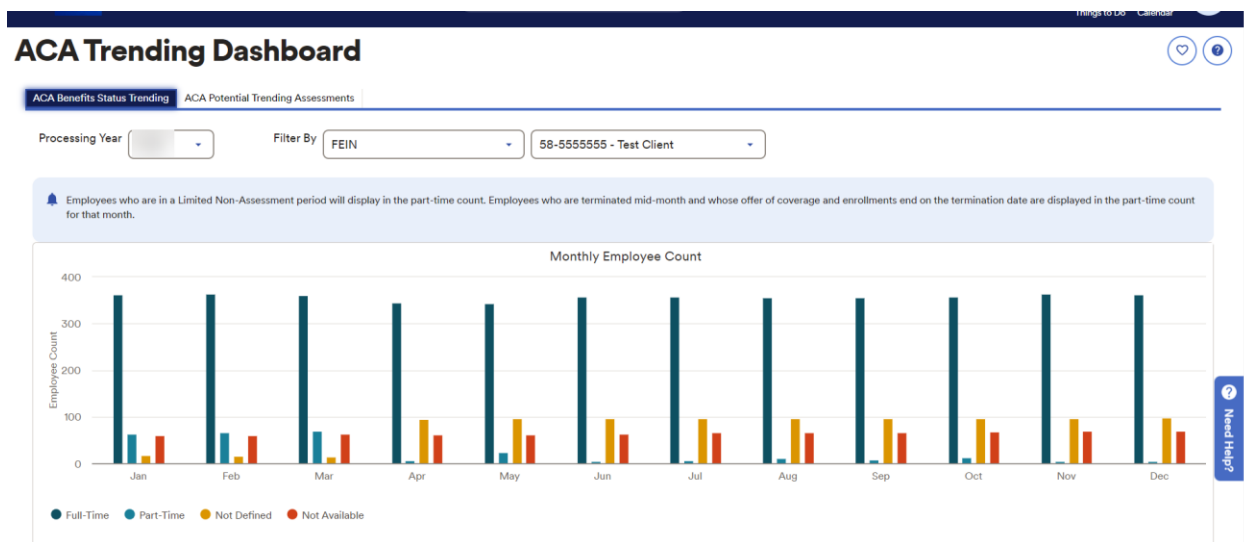
Month	Full-Time	Part-Time	Not Defined	Not Available
January	362	63	17	60
February	364	67	16	60
March	360	70	14	64
April	345	7	95	61
May	343	24	96	61
June	358	5	97	64
July	357	6	97	66
August	356	11	97	67
September	356	8	97	67
October	357	12	97	68
November	363	4	97	69
December	362	5	98	69

Export details

ACA Benefits Status Trending Analysis

The ACA data that displays will be for the current tax year. You can click on "Select Year" to change to past years if needed. Also, there is an option to filter by FEIN or Aggregated ALE Group. If you have multiple FEINs, choosing a FEIN allows you to review the different ACA statuses of your employees within just that FEIN.

The **top** of this page illustrates bar graphs to represent **monthly** employee counts for the following ACA Benefit Statuses.

ACA Benefit Statuses Defined
Full Time
Part Time
Not Defined
Not Available

Note: You can click on a status at the bottom of the bar graph to remove it from viewing in case you wanted to focus on a specific status. By selecting or deselecting a particular category, you can filter to view *only the desired category*. Also, by placing your mouse cursor on the actual bar graph for any month, it will result in a pop-up that displays the employee counts for that month in each of the four categories defined above. See images below:

Filtered Bar Graph of ACA Statuses:
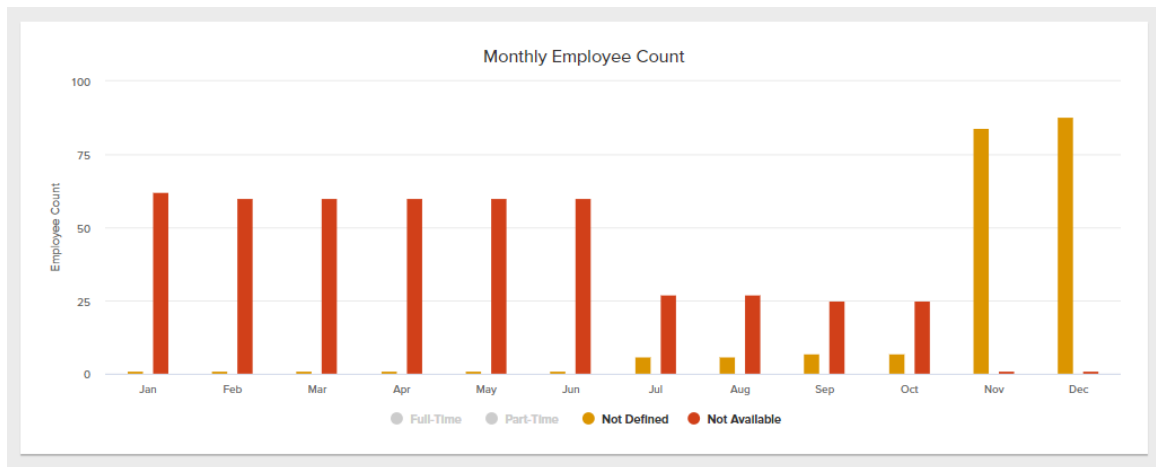
Text Box Showing Number of Employees in Each Category:

ADP, the ADP logo, and Always Designing for people are trademarks of ADP, Inc.
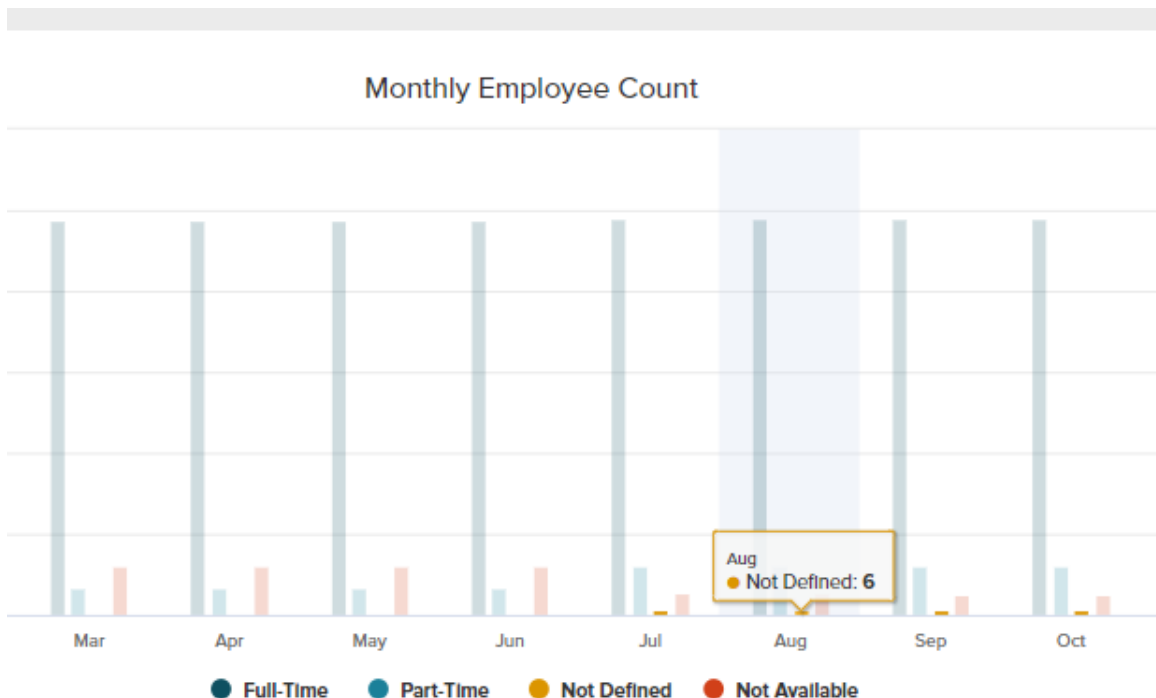
The four columns on the ACA Trending Dashboard, particularly on the ACA Benefits Status Trending tab, include the following ACA Benefit Statuses:

Full-Time

This is the number of ACA full-time employees for a given month. If an employee had a full-time status for even one day in the month, they would be counted as an assessable full-time employee for that month. Applicable Large Employers (ALEs) may owe an Employer Shared Responsibility Payment (ESRP) if they do **not** offer Minimum Essential Coverage (MEC) to at least **95%** of their full-time employees and at least one full-time employee receives a Premium Tax Credit (PTC). Even if an ALE offers MEC to at least 95% of their full-time employees, they may still owe a penalty if a full-time employee who is not offered MEC (or is offered MEC that is **not** affordable) receives a PTC.

Note: Under the Lookback Measurement Method, any employee who is reasonably expected to be full-time upon hire, or who averages 30 or more hours per week or 130 hours per month in the prior measurement period, is considered full-time per ACA regulations. Employees that do not have a calculated ACA full-time stability period status will only appear in this section if they have a Designated ACA full-time status.

Part-Time

This is the number of part-time employees that are calculated by the system upon the completion of an initial or standard measurement period. The status calculation is based on an employee's hours of service during the prior measurement period.

Note: An employee is considered part-time under the ACA if he or she averages less than 30 hours per week or 130 hours per month. These employees should not have an ACA Benefit Status of Full-Time and will not receive a Form 1095-C unless they were full-time for at least one full calendar month of the reporting year.

Not Defined

This status is designated to an employee when they are evaluated through a completed measurement period and the system is unable to define an ACA Benefit Status of full-time or part-time. This can be due to the employee missing hours in a payroll cycle during the measurement period or if they were **not** paid for all payrolls.

Note: You will need to review employees within this column to determine if they are full-time or part-time. There is an additional step required (see below) if an employee is listed under the "Not Defined" column but truly is full-time as defined by the ACA.

Not Available

This status can result when an employee was not tied to an employee category that was being measured. It could also be due to the employee currently being measured, meaning they are still being evaluated within a measurement period which has not yet completed.

Note: If an employee terminates within a measurement period, they will be designated with a "Not Available" status. An employee who is in their initial measurement period for the entirety of their employment will not receive a Form 1095-C.

ACA Benefit Status – Employee Review

On each of the Monthly Employee Count categories representing the ACA Benefit Statuses defined in the last section, you can click on the number for any month to populate the list of employees by name. By clicking on the employee's name, you can review more ACA information for that individual employee. More specifically, clicking on the name will take you to the employee's ACA Benefit Status page. On this page, you can update the ACA Benefit Status, if needed.

Month-by-Month Review

Month	Full-Time	Part-Time	Not Defined	Not Available
January	361	70	17	88
February	363	73	17	88
March	359	76	15	92
April	346	7	103	88
May	344	23	104	90
June	358	5	105	94
July	357	6	105	96
August	356	10	104	101
September	356	6	104	101
October	355	10	104	103
November	361	2	104	104
December	361	3	105	103

Not Defined Employee List:

← Back **Not Defined Employee List for August**

Employee N...	Date Of ...	Status	Position...	Business ...	Location	Eligibility C...
Amazing, Jolet Egonio (Amazing, Johny)	07/02/2018	Active	24G601472		Henry Location	Not Eligible
aquera, Barbie	01/01/2021	Active	24G795336		dsds\?	Full Time Staff
Bernard, Joanna Munester	06/10/2019	Active	24G794733		Charlotte, NC	Full Time Staff
Biafra, Jello	04/26/2017	Active	24G100584	PGF WFN Test 4 V9.1	8.12.17 - Implementation Test - Parent	Full Time Staff
BLACK, ZWQ M	05/01/2020	Active	24G795053	PGF WFN Test 4 V9.1	test added 060118	Not Eligible
Blum, Juliee	12/11/2019	Active	24G794983		dsds\?	Not Eligible

Employee ACA Information Page:

Bernard, Joe
HRBEN - Senior HRIS Analyst

Tax ID (SSN)	Position ID	Hire Date	Status
XXX-XX-0831	24G795168	12/29/2020	Terminated

Search for employees
Filter: <all employees …
Employee Configuration

ACA Status

⊗ Joe does not have a current ACA status.

Do you want Joe to keep the same ACA Status?   View history
You can designate the ACA Status instead.

Current Measurement Period

Sep 1, 2023 - Jul 31, 2024
Joe is terminated as of Sep 4, 2023 and hence will not be included in ongoing measurement periods.

Employee Category	Next Administration Period
Variable Hour/PT/Seasonal	Not Applicable

Details

Employee Details

Federal Employer ID	Original Hire Date	Company Code
58-5555555	Dec 29, 2020	24G
Regular Pay Type	**Employment Status**	**Termination Date**
Hourly	Terminated	Sep 4, 2023
Benefit Eligibility Class	**Multiemployer Status**	
9-Not Eligible	No ✎	

View history

Offering Summary

⊗ Joe was not offered qualifying coverage for 7 months of full-time employment.   View details

⊗ • The employee's SSN is in an Applied For status.

7 Months — Full Time ACA Status
7 out of 9 months of active employment
No ACA benefit status for 2 months

0 Months — Offered Qualifying Coverage
0 out of 7 months of full time ACA status

0 Months — Enrolled in a Medical Plan
0 out of 9 months of active employment

Monthly Offering	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Is an offer Required?	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗	✗	✗
Was coverage offered?	✗ 3 issues	✗ 3 issues	✗ 3 issues	✗ 3 issues	✗ 3 issues	✗ 3 issues	✗ 3 issues	N/A	N/A	N/A	N/A	N/A

Employment

Acquisition/ Hire/ Rehire Date	Termination Date
August 27, 2021	September 04, 2023

⊘ Indicates Primary FEIN

	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Actively Employed 58-5555555	⊘	⊘	⊘	⊘	⊘	⊘	⊘	⊘	⊘	✗	✗	✗
Full-Time ACA Benefit Status	✓	✓	✓	✓	✓	✓	✓	✗	✗	✗	✗	✗

Benefit Offering

Indicates Conditional Offer

N/A indicates Rate of Pay safe harbor is not applicable due to reduction in salary

Minimum Essential Coverage	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Employee	×	×	×	×	×	×	×	×	×	×	×	×
Spouse	×	×	×	×	×	×	×	×	×	×	×	×
Dependents	×	×	×	×	×	×	×	×	×	×	×	×

Minimum Value & Affordability	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Minimum Value Provided	×	×	×	×	×	×	×	×	×	×	×	×
Affordability	×	×	×	×	×	×	×	×	×	×	×	×
Employee Only Cost	--	--	--	--	--	--	--	--	--	--	--	--

Enrollment

|	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Enrolled	×	×	×	×	×	×	×	×	×	×	×	×
Self-funded	×	×	×	×	×	×	×	×	×	×	×	×

Note: If you notice a discrepancy in the numbers in any section, please reach out to your service team.

Above the graph and columns on the Trending Dashboard screen, there are two important reminders:

1) Employees who are in a Limited Non-Assessment Period (LNAP) will display in the Part-Time column for the month(s) they are in a waiting period. (e.g., A full-time employee is hired on **1/15/2024.** Your medical plan rules state the waiting period is the first of the month following 30 days, which, in this case, would make the employee eligible to enroll in medical on **3/1/2024.** That means this employee would be included on the **Part-Time** counts for the month of **January and February.)**
For more information about Limited Non-Assessment Periods, please see the IRS Instructions for Forms 1094-C and 1095-C.

2) For all TotalSource plans, employees who terminate mid-month and are not enrolled in coverage are displayed in the Part-Time count for that month. Enrolled full-time
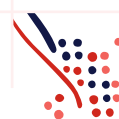
employees will reflect as full-time and enrolled on their Form 1095-C for the month of termination.

Please see Line 16 Code 2 Series in the IRS Instructions for more information.

Exporting ACA Trending Dashboard Details

How can you export ACA Trending Dashboard Details?

This report reveals your employees' *monthly* ACA Benefit Statuses and other employment information. It can help in auditing or validating your company's ACA data of your employees to ensure that they are classified correctly. It can also help you determine if updates are needed to an employee's benefits eligibility class if they have an ACA Benefits Status of full-time. Here is how you can export this report:

1. Access the ACA Trending Dashboard page: Process > ACA > ACA Trending Dashboard
2. From the ACA Benefits Status Trending page, click **Export Details** button (bottom right), which will result in a link to the export file being displayed.
3. Click on the ACA Benefits Status Trending link

5	488	33	1	60
6	488	33	1	60
7	489	60	6	27
8	489	60	6	27
9	489	61	7	25
10	489	61	7	25
11	489	14	8	71
12	489	13	8	72

⟳ ACA_BENEFITSTATUSTRENDING_WED SEP 09 16:48:44 EDT 2020   EXPORT DETAILS

Note: Higher numbers in the Not Defined column is not necessarily a red flag, but it will involve a thorough review of these employees *especially* if your Full-time employee population is not reflected in the overall statistics on the Trending Dashboard.

ACA Potential Trending Assessments

This page also has functionality to filter by Tax Year and FEIN or Aggregate ALE Group (if your company has multiple FEINs). It is more common to review the data by FEIN.

You will see a graphical depiction of your employees in the following three categories:

1. Employee **Not** Offered MEC (Minimum Essential Coverage)
2. Employee Offered MEC
3. Employee in an LNAP (Limited Non-Assessment Period)

Note: The bar graph is color-coded for the three different categories. To display the total number of full-time employees in each month that were either offered Minimum Essential Coverage (MEC) or *not* offered MEC, or in a Limited Non-Assessment Period (LNAP), place your cursor on a bar for an individual month. You can then see the numbers in each population for that month. See below images that show the different highlighted categories.
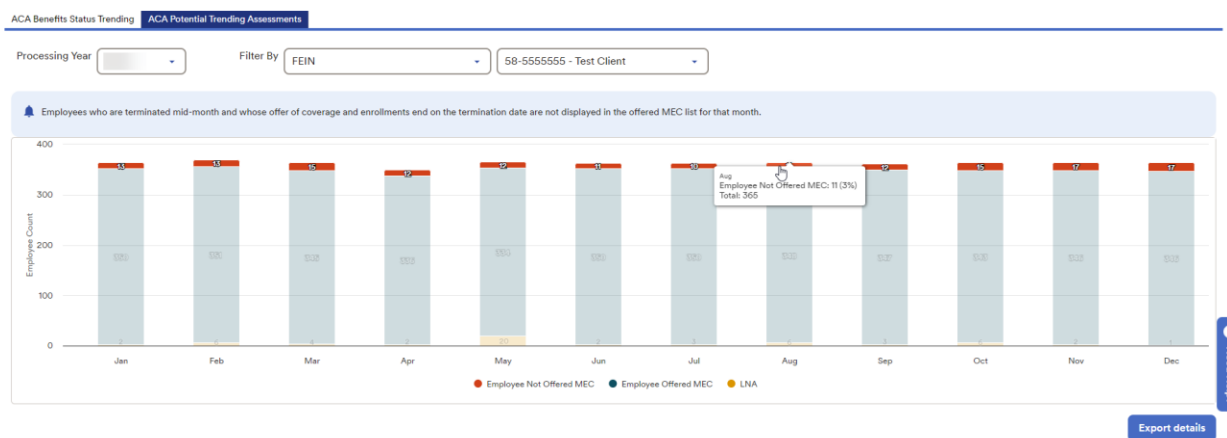

Clicking on an individual bar graph will display your employees' benefit eligibility and medical plan affordability details for the desired month. The eligibility section shows the percentage of full-time employees who were offered Minimum Essential Coverage, Not Offered Minimum Essential Coverage, and those that are in a Limited Non-Assessment Period. The affordability

section shows the percentage of full-time employees whose coverage was Affordable, Not Affordable, Not Calculated, or in a Limited Non-Assessment Period.

Furthermore, you can click on a status at the bottom of the bar graph to remove it from viewing (e.g., if you want to review just the employees that are in a Limited Non-Assessment Period, as indicated in the image below). By selecting or deselecting a particular category, you can filter to view only the desired category.
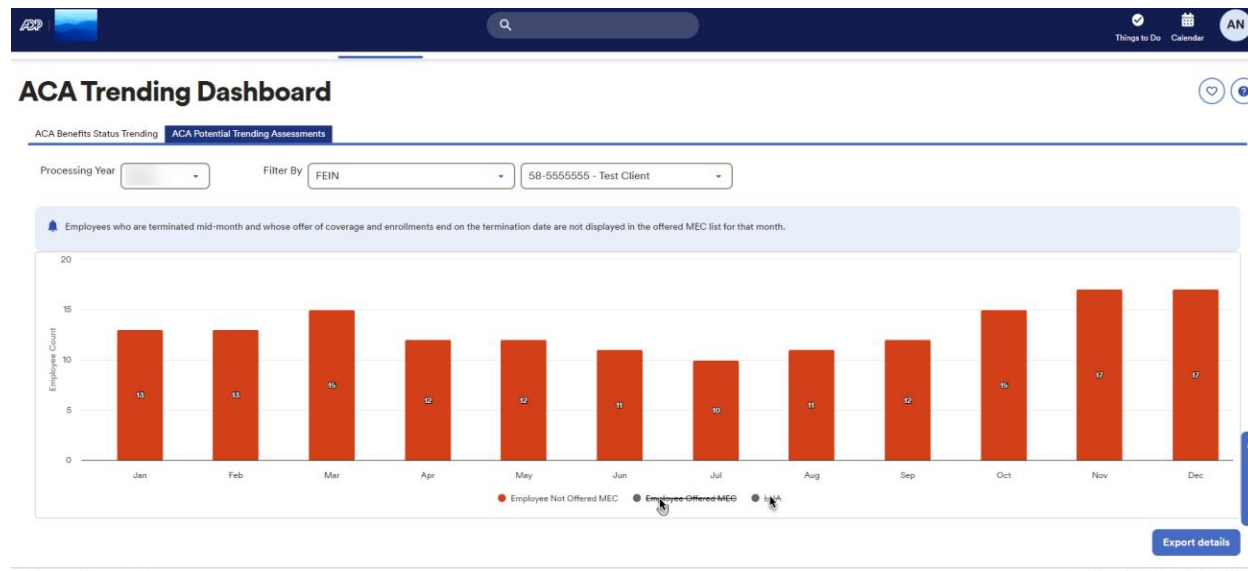
Minimum Essential Coverage (MEC)

What is Minimum Essential Coverage (MEC)?

MEC, sometimes referred to as qualifying health coverage, is any medical insurance plan that meets the Affordable Care Act (ACA) requirements. As an Applicable Large Employer (ALE), you are required to **report to the IRS information about the health care coverage, if any, you offered to full-time employees.** As part of the Employer Shared Responsibility Provision (ESRP), employers are required to **either** offer their **full-time** employees and their dependents qualifying health care coverage **OR** potentially pay an Employer Shared Responsibility Payment.

The threshold for years after 2015 is an offer of MEC to at least 95% of your full-time employee population.

Not Offered 95% MEC

MEC Image: Not Offered 95% MEC – "Red Flag" that you may be subject to an Employer Shared Responsibility Payment if at least one of your full-time employees receives a Premium Tax Credit.
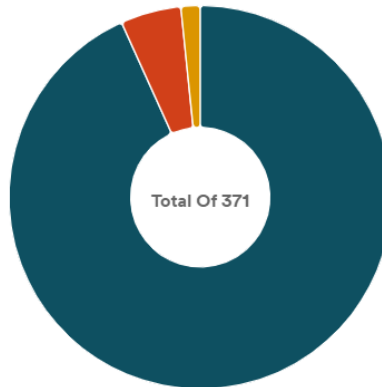
← Back

ACA FT Employees Offered
Minimum Essential
Coverage ❓

94.79%
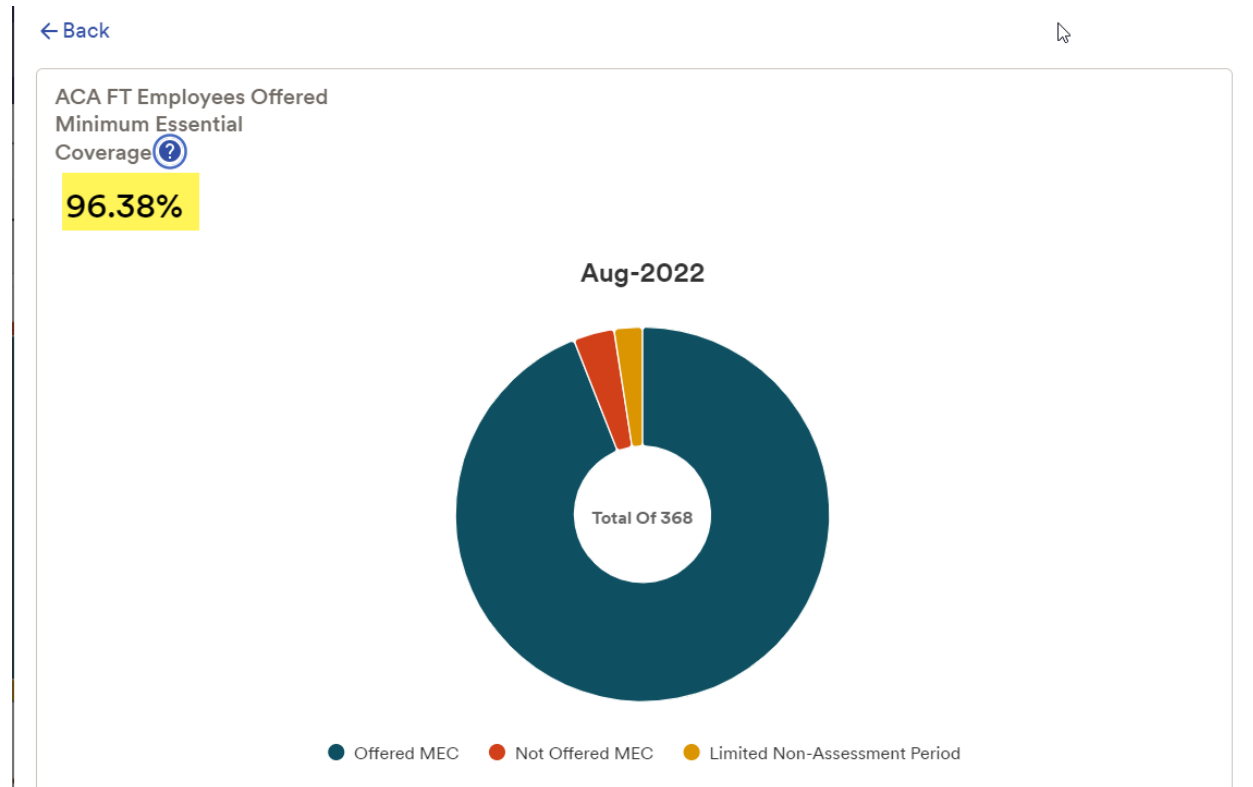
Nov-2022

Total Of 371

● Offered MEC   ● Not Offered MEC   ● Limited Non-Assessment Period

Passing 95% MEC

MEC Image: Passing 95% MEC

Note: Falling below the 95% MEC threshold for any given calendar month could result in an Employer Shared Responsibility Payment to the IRS.

ALL medical plans offered through TotalSource meet Minimum Essential Coverage. If an employee is offered more than one medical plan that meets MEC and MV, only the medical plan that meets MEC and MV *and* provides **the lowest cost monthly premium for "Employee-Only" coverage** will display on an employee's Benefits Offering Screen.

As a reminder, this content provides practical information concerning the subject matter covered and is provided with the understanding that ADP TotalSource is not rendering legal advice or other professional services. ADP TotalSource does not give legal advice as part of its services. The material is made available for information purposes only and is not a substitute for legal advice or your professional judgment. ADP TotalSource recommends seeking advice from your legal counsel. For more information on ACA requirements, please visit IRS.gov and search for the Affordable Care Act.

Important Reminder: For clients that are not meeting the 95% MEC threshold, the ACA IRS & State Reporting tool displays a yellow banner in the middle of the landing page letting you know

this is the case. You can click on the "Show Me" button on that banner for a comprehensive review of any employees that are negatively impacting the percentage.

Plan Affordability

If a plan that meets Minimum Essential Coverage providing Minimum Value (MV) is considered unaffordable for one or more employees, this could result in an Employer Shared Responsibility Payment (ESRP). In these cases, an ALE will be assessed an ESRP **only if** the employee whose coverage was deemed unaffordable visits the marketplace and receives a Premium Tax Credit (PTC). The Employer Mandate guidelines state that coverage is affordable when an employee must pay no more than 9.5% of their household income **(inflation-adjusted to 8.39%** for the 2024 plan year)** for self-only coverage which is offered. There are safe harbor methods that an employer can rely upon when determining if the coverage they offer is affordable. These will be discussed in detail at a later point.

Note: An employee whose record in Workforce Now indicates that their lowest-cost offer of MEC exceeded the affordability threshold is not necessarily an indicator that your Workforce Now data is incorrect. The lowest-cost offer of MEC may, in fact, be unaffordable for one or more employees and ADP understands this may be by plan design. However, if it is an oversight, then this information could be helpful for your company when determining future plan contributions.

By *clicking* on a bar for an individual month, it provides more details regarding the medical coverage Eligibility (Full-time employees and their dependents offered MEC) and Affordability (Full-time employees that are offered MEC and if the medical plan(s) meets the ACA Affordability requirements).

Furthermore, you can click on the pie piece of a specific category (Offered MEC, Not Offered MEC, or Limited Non-Assessment Period) and that will display the list of employees that are included in that category. You can also confirm your plan affordability data. To do this, just like in the MEC section, you simply need to *hover and click* your mouse over the Affordable pie piece after clicking on an individual month's bar graph. This is a great tool for tracking purposes and validating your ACA data. Additionally, you can download the entire list, as seen in the following images.

Full time employees with Affordable coverage ❓

87.75%

Total Of 360
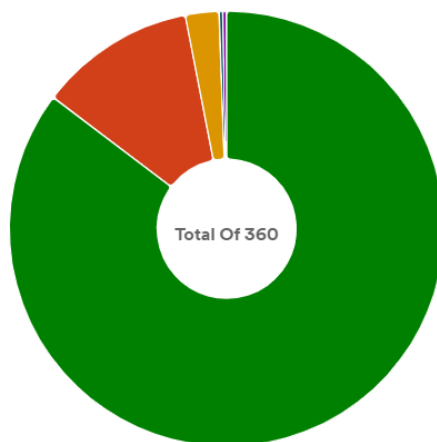
● Affordable   ● Not Affordable   ● Limited Non-Assessment Period   ● Not Calculated   ● Rate of Pay N/A

Employees Offered MEC:

← Back   **Offered MEC Employee List**

Employee N... ⇅	Position ID ⇅	Status ⇅	Business Unit ⇅	Location ⇅	Eligibility Cl... ⇅
Absence, Tammy	24G795425	Active			Eligibility1
Admin, KAO	24G795500	Active		Downing Management LLC	Full Time Staff
Ame, Sarah Marie	24G100550	Active	PGF WFN Test 4 V9.1	8.12.17 - Implementation Test - Parent	Full Time Staff - HCE
Apple, Snowhite	24G795475	Active		US Endo Partners OPCO, LLC - TX HQ	24M New Hire
Arabnia, Amir	24G17751N	Active	PGF WFN Test 4 V9.1	8.12.17 - Implementation Test - Parent	DEMO
Beauty, Belle	24G795751	Active		Peoria	Full Time Staff

Close   **Download**

Employees Not Offered MEC:

← Back   **Not Offered MEC Employee List**

Employee N... ⇅	Position ID ⇅	Status ⇅	Business Unit ⇅	Location ⇅	Eligibility Cl... ⇅
Boop, Betty	24G601326	Active		US Physiatry, LLC	Not Eligible
Cryter, Dana	24G601512	Active		8.12.17 - Implementation Test - Parent	Not Eligible
Dana, Thomas	24G601513	Active		Detroit - The Rock and Roll Capital of the World	Not Eligible
Daniels, Jack	24G000173	Active		8.12.17 - Implementation Test - Parent	Not Eligible

Limited Non-Assessment Period Employee List:

← Back   **Limited Non-Assessment Period Employee List**

Employee N... ⬍	Position ID ⬍	Status ⬍	Business Unit ⬍	Location ⬍	Eligibility Cl... ⬍
Abagat, Renmar John Pugsley	24G795052	Active	PGF WFN Test 4 V9.1	Alpharetta	Full Time Staff
Adams, Fester	24G794738	Active		Pennsylvania	Full Time Staff
Adams, Morticia	24G795559	Active		Birmingham	Not Eligible
Muenster, Lily	24G795552	Active		Alex	Not Eligible
SCHNIDER, ROCKY T	24G795566	Active		Alpharetta	Full Time Staff
Simpson, Vincent	24G795529	Active		Alpharetta	Not Eligible
				AMI –	

Affordable Employee List:

← Back   **Affordable Employee List**

Employee N... ⬍	Position ID ⬍	Affordable ... ⬍	Affordabili... ⬍	Safe Harbor ⬍	Status ⬍	Business
Admin, KAO	24G795500	Y	4.92	Rate of Pay	Active	
Apple, Snowhite	24G795475	Y	6.48	Rate of Pay	Active	
Arabnia, Amir	24G17751N	Y	9.23	Rate of Pay	Active	PGF WF 4 V9.1
Bernard, Joy	24G795033	Y	2.95	Rate of Pay	Active	
Bernard, Lucy	24G795159	Y	3.52	Rate of Pay	Active	
Bernard,	24G795231	Y	2.46	Rate of Pay	Active	

Not Affordable Employee List:

← Back Not Affordable Employee List

Employee N... ⬍	Position ID ⬍	Affordable ...	Affordabili... ⬍	Safe Harbor ⬍	Status ⬍	Business ⬍
		Applicable	Applicable	Applicable		
Erulu, Employee P	24G000070		9.73	Rate of Pay	Active	
Grabner, Lynnda A	24G601332		20.51	Rate of Pay	Active	
Grabner, Referral	24G795313		29.54	Rate of Pay	Active	

Clicking on the employee's name on the "Not Affordable" section will take you to the employee's ACA Information Page. See image below:

Employee's ACA Information Page:

Benefit Offering

⊘ Indicates Conditional Offer
N/A indicates Rate of Pay safe harbor is not applicable due to reduction in salary

Minimum Essential Coverage	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Employee	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Spouse	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Dependents	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Minimum Value & Affordability	Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec
Minimum Value Provided	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Affordability	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
Employee Only Cost	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00	160.00

ACA Safe Harbor Methods

Coverage is affordable if an employee's contribution for single or employee-only coverage under the employer's **lowest cost** plan that provides Minimum Value does **not** exceed the annual threshold amount of the employee's household income. Below are two safe harbor methods to make this determination: W-2 wages or employee's Rate of Pay.

W-2 Wages

Under this safe harbor, the applicable large employer may calculate the affordability of the coverage based solely on the wages paid to the employee by that same employer, as is reported in Box 1 of Form W-2. Coverage is deemed affordable IF the employee is charged no more than **8.39%**** of current year's wages according to Box 1 of their W-2. An adjusted formula is used to calculate affordability when an employee is not employed for all 12 months in a calendar year.
Formula: (Box 1 W-2 Wages * .0839) / 12

Rate of Pay

Under this safe harbor, the applicable large employer's offer of coverage to an hourly employee is treated as affordable for a calendar month IF the employee's required contribution for the calendar month for the lowest cost self-only coverage that provides Minimum Value does **not** exceed **8.39%**** of an amount equal to 130 hours multiplied by the employee's **hourly** rate of pay at the start of the coverage period. For non-hourly employees (i.e., salary employees), the offer of coverage is affordable for a calendar month IF the employee's required contribution for the calendar month for the lowest cost self-only coverage that provides Minimum Value does **not** exceed **8.39%**** of the employee's **monthly** salary at the start of the coverage period. Per the IRS, when using the Rate of Pay safe harbor, you are not able to claim the coverage is affordable if a SALARIED employee experiences a salary reduction.

Formula: (Hourly Rate * .0839) / 12

For the plan year that begins in 2024, the Affordability threshold is 8.39%**. This means the employee contribution **cannot** exceed **8.39%**** of their total household income in order to be considered affordable.

IRS Safe Harbors for Affordability help avoid ACA penalties. Offering coverage to at least 95% of your full-time workforce is one piece of the puzzle. Avoiding penalties for failing to offer affordable coverage under IRS 4980H is another. It is crucial to ensure the appropriate safe harbor method is selected in Workforce Now. If you are unsure of the safe harbor calculation method your company uses, please consult with your service team.

ADP TotalSource does not give legal advice as part of its services. The material is made available for information purposes only and is not a substitute for legal advice or your professional judgment. ADP TotalSource recommends seeking advice from your legal counsel

IRS Penalty Assessments

IRC 4980H(a) – "The Big Penalty"

"The Big Penalty" or the higher assessment is imposed if the employer does **not** offer MEC to at least 95% of their ACA full-time employees and if at least one employee receives a premium tax credit in a Marketplace/Exchange. The monthly assessed penalty per FEIN: Number of total full-time employees (minus 30) multiplied by $2,970*

IRC 4980H(b) – "The Lesser Penalty"

"The Lesser Penalty" or the lower assessment is imposed if the coverage is deemed unaffordable, meaning the employee contribution is **greater than 8.39%**** earnings. The monthly assessed penalty per FEIN for failure to offer affordable coverage: $3,860 annually for each full-time employee receiving a subsidy, up to a maximum of the number of full-time employees (minus 30) multiplied by $2,970*

* These dollar amounts are for the 2024 tax year and are adjusted annually for inflation.

** The affordability threshold is indexed for inflation as follows:

For the First Day of the Plan Year In:	Affordability Threshold
2014	9.5%
2015	9.56%
2016	9.66%
2017	9.69%
2018	9.56%
2019	9.86%
2020	9.78%
2021	9.83%
2022	9.61%
2023	9.12%
2024	8.39%

For more information, please review the IRS Questions and Answers on the Employer Shared Responsibility Provisions under the Affordable Care Act.