

Employer Reporting Improvement Act

[Public Law 118–168]

[This law has not been amended]

[Currency: This publication is a compilation of the text of Public Law 118–168. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>**]**

[Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).**]**

AN ACT To amend the Internal Revenue Code of 1986 to streamline and improve the employer reporting process relating to health insurance coverage and to protect dependent privacy.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. [26 U.S.C. 1 note] SHORT TITLE.

This Act may be cited as the “Employer Reporting Improvement Act”.

SEC. 2. TIN REPORTING FLEXIBILITY.

(a) **[26 U.S.C. 6055] IN GENERAL.**—Section 6055(b)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following flush sentence: “For purposes of subparagraph (B)(i), in the case of any individual whose name is required to be set forth in a return under subsection (a), if the person required to make a return under such subsection is unable to collect information on the TINs of such individuals, the Secretary may allow the individual’s full name and date of birth to be substituted for the name and TIN.”.

(b) **[26 U.S.C. 6055 note] EFFECTIVE DATE.**—The amendment made by this section shall apply to returns the due date for which is after December 31, 2024.

SEC. 3. ELECTRONIC STATEMENTS.

(a) **IN GENERAL.**—Section 6056(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) **ELECTRONIC DELIVERY.**—An individual shall be deemed to have consented to receive the statement under this subsection in electronic form if such individual has affirmatively consented at any prior time, to the person who is the employer of the individual during the calendar year to which the statement relates, to receive such statement in electronic

form. The preceding sentence shall not apply if the individual revokes such consent in writing.”.

(b) **STATEMENTS RELATING TO HEALTH INSURANCE COVERAGE.**—Section 6055(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(3) **ELECTRONIC DELIVERY.**—An individual shall be deemed to have consented to receive the statement under this subsection in electronic form if such individual has affirmatively consented at any prior time, to the person required to make such statement, to receive such statement in electronic form. The preceding sentence shall not apply if the individual revokes such consent in writing.”.

(c) **[26 U.S.C. 6055 note] EFFECTIVE DATE.**—The amendments made by this section shall apply to statements the due date for which is after December 31, 2024.

SEC. 4. TIME FOR RESPONSE.

(a) **[26 U.S.C. 4980H] IN GENERAL.**—Section 4980H(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(4) **TIME FOR RESPONSE.**—The Secretary shall allow an applicable large employer at least 90 days from the date of the first letter which informs the employer of a proposed assessment of the employer shared responsibility payment under this section to respond to the proposed assessment before taking any further action with respect to such proposed assessment.”.

(b) **[26 U.S.C. 4980H note] EFFECTIVE DATE.**—The amendment made by this section shall apply to assessments proposed in taxable years beginning after the date of the enactment of this Act.

SEC. 5. STATUTE OF LIMITATIONS ON PENALTY ASSESSMENT.

(a) **IN GENERAL.**—Section 6501 of the Internal Revenue Code of 1986 is amended by redesignating subsection (n) as subsection (o) and by inserting after subsection (m) the following new subsection:

“(n) **ASSESSABLE PAYMENT OF EMPLOYER SHARED RESPONSIBILITY.**—In the case of any assessable payment under section 4980H, the period for assessment shall expire at the end of the 6-year period beginning on the due date for filing the return under section 6056 (or, if later, the date such return was filed) for the calendar year with respect to which such payment is determined.”.

(b) **[26 U.S.C. 6501 note] EFFECTIVE DATE.**—The amendment made by this section shall apply with respect to returns which are due after December 31, 2024.