

Public Law 118–168
118th Congress

An Act

Dec. 23, 2024 [H.R. 3801]	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.
Employer Reporting Improvement Act. Taxes. 26 USC 1 note.	<i>Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,</i> SECTION 1. SHORT TITLE. This Act may be cited as the “Employer Reporting Improvement Act”. SEC. 2. TIN REPORTING FLEXIBILITY. (a) 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) 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
26 USC 6055.	
26 USC 6055 note.	
Time period.	

such statement, to receive such statement in electronic form. The preceding sentence shall not apply if the individual revokes such consent in writing.”.

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

SEC. 4. TIME FOR RESPONSE.

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

“(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.”. Assessment.

(b) **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. 26 USC 4980H note.

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.”. Expiration date. Time period.

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

Approved December 23, 2024.

LEGISLATIVE HISTORY—H.R. 3801:

HOUSE REPORTS: No. 118–111 (Comm. on Ways and Means).

CONGRESSIONAL RECORD:

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