New IRS Guidance on 40% Excise Tax Previews Future Regulatory Complexity

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Although public opposition to the 40% excise tax on high-cost health care is rapidly growing, the IRS continued to develop a regulatory framework for administration of the excise tax through its issuance of Notice 2015-52 on July 30, 2015. Similar to the first notice on this topic, Notice 2015-52 merely identifies various administrative challenges without providing concrete guidance. If nothing else, the new guidance provides another preview into what will undoubtedly be a complex regulatory environment... Continue Reading