

HR 3801

Employer Reporting Improvement Act

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 5, 2023

Current Status: Became Public Law No: 118-168.

Latest Action: Became Public Law No: 118-168. (Dec 23, 2024)

Law: 118-168 (Enacted Dec 23, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/3801>

Sponsor

Name: Rep. Smith, Adrian [R-NE-3]

Party: Republican • **State:** NE • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Thompson, Mike [D-CA-4]	D · CA		Jun 5, 2023

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Discharged From	Dec 10, 2024
Ways and Means Committee	House	Reported By	Jun 13, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Employer Reporting Improvement Act

This act modifies provisions under the Patient Protection and Affordable Care Act that require employers and health insurance providers to prepare tax forms showing proof of minimum essential coverage (1095-B and 1095-C tax forms).

Generally, employers and health insurance providers that provide minimum essential coverage must report this information for each covered individual to the Internal Revenue Service (IRS), including the covered individual's name and tax identification number (TIN). Employers and providers must also send a copy of this information to the covered individual (through 1095-B and 1095-C tax forms) by January 31 of each year.

The IRS allows for an individual's date of birth to be substituted for the individual's TIN if the TIN is not available. The IRS also allows employers and providers to send 1095-B and 1095-C tax forms to individuals electronically upon obtaining consent from the individual to do so. (Individuals may revoke consent at any time.)

This act provides statutory authority for the substitution of an individual's full name and date of birth for the individual's TIN on 1095-B and 1095-C tax forms and the electronic transmission of these forms when prior affirmative consent is provided by the individual.

Additionally, large employers (generally those with 50 or more full-time employees) are subject to an assessment by the IRS if they do not offer affordable minimum essential coverage (sometimes referred to as the employer mandate or the pay-or-play penalty).

The act requires the IRS to give large employers at least 90 days to respond after sending its first letter that informs the employer of the proposed assessment (Letter 226-J). (Previously, the IRS generally allowed 30 days to respond, unless an extension was granted.)

Finally, the act establishes a six-year statute of limitations for assessing amounts for failure to offer affordable minimum essential coverage.

Actions Timeline

- **Dec 23, 2024:** Signed by President.
- **Dec 23, 2024:** Became Public Law No: 118-168.
- **Dec 17, 2024:** Presented to President.
- **Dec 11, 2024:** Message on Senate action sent to the House.
- **Dec 10, 2024:** Senate Committee on Finance discharged by Unanimous Consent.
- **Dec 10, 2024:** Passed/agreed to in Senate: Passed Senate without amendment by Unanimous Consent.
- **Dec 10, 2024:** Passed Senate without amendment by Unanimous Consent. (consideration: CR S6935)
- **Jun 22, 2023:** Received in the Senate and Read twice and referred to the Committee on Finance.
- **Jun 21, 2023:** Mr. Smith (MO) moved to suspend the rules and pass the bill, as amended.
- **Jun 21, 2023:** Considered under suspension of the rules. (consideration: CR H3048-3050)
- **Jun 21, 2023:** DEBATE - The House proceeded with forty minutes of debate on H.R. 3801.
- **Jun 21, 2023:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H3048-3049)
- **Jun 21, 2023:** On motion to suspend the rules and pass the bill, as amended Agreed to by voice vote. (text: CR H3048-3049)
- **Jun 21, 2023:** Motion to reconsider laid on the table Agreed to without objection.
- **Jun 13, 2023:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 118-111.
- **Jun 13, 2023:** Placed on the Union Calendar, Calendar No. 86.
- **Jun 7, 2023:** Committee Consideration and Mark-up Session Held
- **Jun 7, 2023:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 37 - 0.
- **Jun 5, 2023:** Introduced in House
- **Jun 5, 2023:** Referred to the House Committee on Ways and Means.