



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

COMMISSIONER

July 9, 2018

The Honorable Steve Chabot  
Chairman  
Committee on Small Business  
U.S. House of Representatives  
Washington, DC 20515

Dear Mr. Chairman:

Thank you for your letter dated December 14, 2017, requesting information about our enforcement of the Affordable Care Act (ACA). Specifically, you requested information on the impact of the employer shared responsibility payment (ESRP) on small businesses.

On January 3, 2018, we sent you an interim response providing background on implementation of the ESRP provisions. I am enclosing responses to your specific questions.

I hope this information is helpful. We will contact your staff to schedule a briefing on these issues for the Committee. If you have additional questions, please call me, or a member of your staff may call Leonard Oursler, Director, Legislative Affairs, at 202-317-6985.

Sincerely,

A handwritten signature in black ink that reads "David J. Kautter".

David J. Kautter  
Acting Commissioner

Enclosure