

# Lawyer

1. Verb \_\_\_\_\_
2. Adjective \_\_\_\_\_
3. Verb \_\_\_\_\_
4. Coordinating Conjunction \_\_\_\_\_

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The Internal Revenue Service recently issued proposed regulations that provide employers with guidance with respect to the shared responsibility regarding employee health coverage. It is these provisions that will \_\_\_\_\_<sup>Verb</sup>\_\_\_\_\_ if an employer must provide insurance coverage or pay a penalty. The proposed regulations affect only employers that meet the definition of a \_\_\_\_\_<sup>Adjective</sup>\_\_\_\_\_ employer (50 or more FTEs). The regulations cover, among other areas, how to \_\_\_\_\_<sup>Verb</sup>\_\_\_\_\_ large employer status, application of aggregation rules, successor employers, seasonal workers, and full-time equivalent employees. Also addressed is how to treat teachers, commissioned employees, adjunct faculty, and transportation employees. There is significant guidance on the "look back measurement method," which is used to determine whether ongoing, new, variable-hour, and seasonal employees qualify as full-time employees. Employers may rely on these proposed regulations for guidance pending the issuance of final regulations \_\_\_\_\_<sup>Coordinating conjunction</sup>\_\_\_\_\_ other applicable guidance.

These regulations are important to all employers, but