



TaxNewsFlash

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Rev. Proc. 2025-26: Indexing adjustments for amounts used to calculate employer shared responsibility payments

The IRS today released [Rev. Proc. 2025-26](#) to provide indexing adjustments for the applicable dollar amounts used to calculate the employer shared responsibility payments under section 4980H(c)(1) and (b)(1). Rev. Proc. 2025-26 provides that the applicable premium adjustment percentage is 1.6726771319.

For calendar year 2026:

- The adjusted \$2,000 amount under section 4980H(c)(1) is \$3,340.
- The adjusted \$3,000 amount under section 4980H(b)(1) is \$5,010.

The revenue procedure is effective for tax years and plan years beginning after December 31, 2025.

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