

**Congress of the United States**  
**Washington, DC 20515**

October 6, 2020

The Honorable Steven Mnuchin  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

The Honorable Charles Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitutional Avenue, NW  
Washington, D.C. 20224

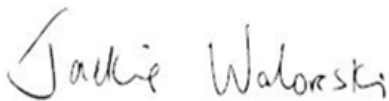
Dear Secretary Mnuchin and Commissioner Rettig:

The impact of the COVID-19 pandemic continues to be felt by businesses across the United States. Navigating these uncertain times have become increasingly complicated by existing regulatory requirements. As the Administration continues its work to provide businesses with regulatory relief related to the COVID-19 pandemic, we respectfully request that you consider safe harbors and flexibility measures regarding compliance with the employer shared responsibility requirements under the Affordable Care Act, Code section 4980H.

We've heard from employers in our district on the complexity of tracking employees' hours under 4980H for the full-time employee and applicable large employer definitions under normal circumstances. However, during the COVID-19 pandemic, with businesses being forced to close or significantly modify staffing needs, the compliance burdens and tracking requirements of Code section 4980H have been further compounded. They may subject a business to an unforeseen tax penalty.

At a time when businesses are struggling, we request you provide employers with some relief and certainty. We believe safe harbors and flexibility measures for 4980H are consistent with the Regulatory Relief to Support Economic Recovery Executive Order 13924 and relief given in other areas. We thank you for your attention to this request.

Sincerely,



Jackie Walorski  
Member of Congress



Collin C. Peterson  
Member of Congress



Mike Kelly  
Member of Congress