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### Breaking News Regarding Additional Employer Mandate Delays

Yesterday the Obama Administration announced additional delays in the implementation of parts of the Affordable Care Act (ACA) employer shared responsibility requirement (“employer mandate”). We will provide detailed analysis of the lengthy regulations in the next few days through our *Health Care Reform NEWS* publication. For now, below are key highlights:

- For employers with 50 – 99 full-time employees (small employers), the effective date of the employer mandate is delayed until 2016.
- For employers with 100 or more full-time employees (large employers), the effective date of the employer mandate is still 2015. However, to avoid the employer mandate Part A penalty of \$2,000 times all full-time employees (minus the first 30) in 2015, employers must offer coverage to only 70% of full-time employees rather than 95%. Also, it appears the minimum value and affordability requirements still apply for 2015.
- The requirement to offer coverage to dependent children is delayed until 2016. In 2015, large employers must offer coverage only to employees to satisfy the employer mandate.
- The employer mandate transition relief, which was originally proposed for the 2014 plan year for employers with non-calendar year plans meeting specific criteria, is extended to the 2015 plan year, and the conditions for relief are expanded to include more employers.
- The permitted use of shortened timeframes for the variable hours rules and measurement period is extended to preparation for 2015.
- Additional guidance is provided regarding the treatment of various types of employee categories such as volunteers, educational employees, seasonal employees, work-study students and adjunct faculty.

### PPACA REGULATIONS & GUIDANCE ISSUED IN THE LAST 3 MONTHS

- Nov. 2013: [HHS Announces Transition Policy Regarding Individual Policies Not Complying with ACA Requirements](#)
- Nov. 2013: [IRS Issues Final Rules on Additional Medicare Tax & FAQ](#)
- Nov. 2013: [IRS Issues Notice Regarding Procedural Guidance for Carrier Payment of Health Insurance Providers Fee](#)
- Nov. 2013: [IRS Issues Final Regulations on Health Insurance Providers Fee](#)
- Nov. 2013: [HHS Issues Proposed Regulations on Transitional Reinsurance Fee and Other Misc. ACA Items and Fact Sheet](#)
- Nov. 2013: [HHS Announces One-Year Delay of Online SHOP Enrollment](#)
- Dec. 2013: [HHS Issues Interim Final Rule Extending Exchange Enrollment Deadline for 1/1/13 Coverage](#)

Dec. 2013: [Agencies Issue Proposed Regulations on Excepted Benefits](#)

Jan. 2014: [Departments Issue FAQs on Preventive Services, Cost-Sharing Limits, Expatriate Plans, Wellness Programs, Fixed Indemnity Insurance and MHPAEA](#)

Jan. 2014: [IRS Issues Proposed Regulations on Minimum Essential Coverage and Other Rules Regarding the Shared Responsibility Payment for Individuals](#)

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