

HEALTH CARE REFORM COMPLIANCE UPDATE

ARE YOU READY FOR 2015? HOW ABOUT 2018?

Dorian Z. Smith, J.D.
Partner, New York



Discussion Topics

- Key elements of health care reform for employers
- What **IS** happening in 2015
 - 90-day waiting period limitation
 - Out-of-pocket limits
 - New preventive services
 - Transitional reinsurance fee
- Employer shared responsibility – 2015
 - Identifying full-time employees
 - Calculating assessments; determining affordability & minimum value
- ACA employer and insurer IRS reporting & employee statements – 2015
 - ESR reporting
 - MEC reporting
- ACA – beyond 2015
 - Health plan automatic enrollment
 - Non-discrimination rules for insured health plans
 - Excise tax on high-cost employer-sponsored health coverage
- Appendix

Key Elements of Health Care Reform for Employers



