

Affordable Care Act (ACA) Toolkit

The Affordable Care Act (ACA) has brought sweeping changes to our health care systems. Government agencies have issued regulations and guidance to clarify the practical application issues for businesses.

This toolkit provides access to information to help employers understand and comply with the provisions of the law.

Sample Letters and Policy

<u>1095 Deadline Extended Letter</u> <u>Health Care Exchange Notice Cover Letter - Plan Participant</u> <u>Health Care Exchange Notice Cover Letter - Non-Participants</u> <u>Variable Hour Employee Health Plan Eligibility Policy and Procedure</u>

Forms Guidance and Tracking

IRS Form 1095-C - Tips and Instructions for Indicator Codes on Lines 14 15 and 16 IRS Safe Harbor Affordability Calculation Form - 2020 IRS Safe Harbor Affordability Calculation Form - 2021 Health Care Reform Tracking and Reporting Vendors

Government Guidance

Affordability (IRS)

Deductible and Out-of-pocket Limitations (CMS.gov)

Exchanges - State by State (The Henry J. Kaiser Family Foundation)

Flexible Spending Arrangements and IRS Guidance (IRS)

ACA Information Center for Applicable Large Employers (ALE's)

Full-time Equivalent Employee Calculator (Healthcare.gov)

Federal Registry: Final Rule for Grandfathered Plans

Health Reform Subsidy Calculator (The Henry J. Kaiser Family Foundation)

Information Reporting Questions and Answers on Form 1094-C and Form 1095-C (IRS)

Measurement Periods and Employee Transfers (IRS)

Q&A on Shared Responsibility Provisions (IRS)

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