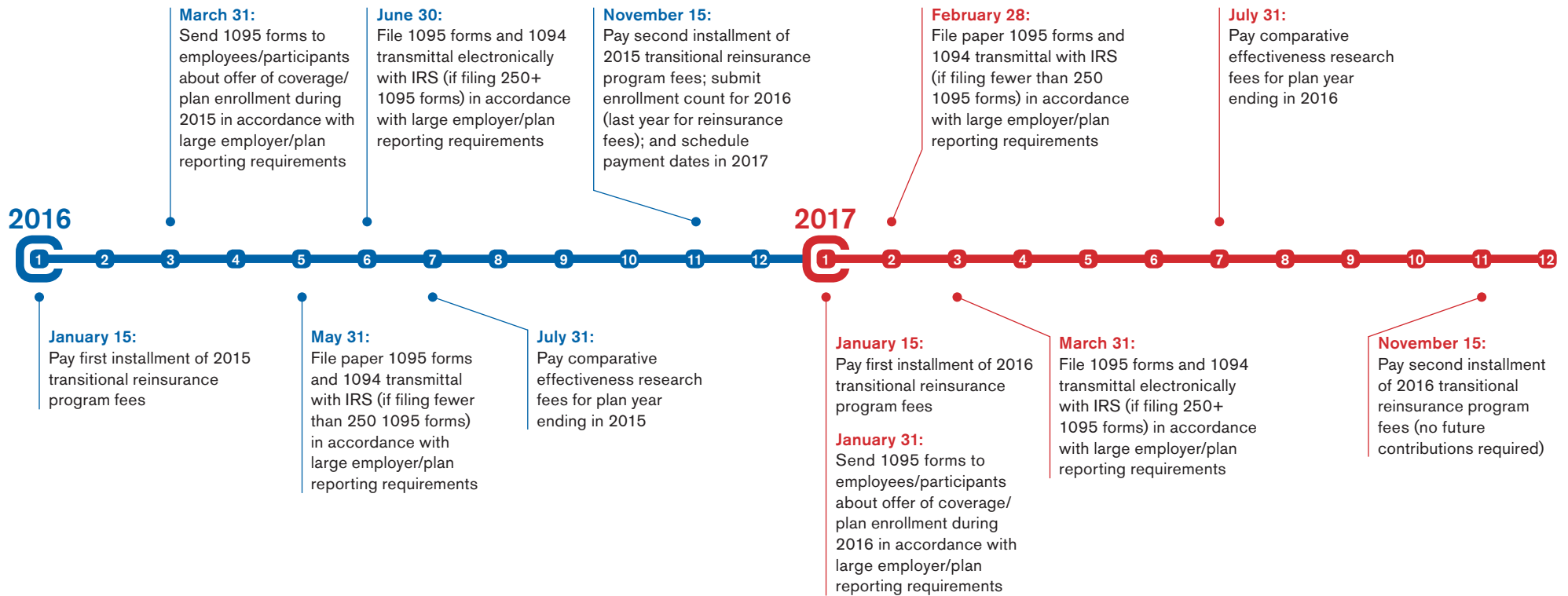




Health Care Reform

Affordable Care Act Fees and Reporting: 2016 and 2017



NEW ACA DEVELOPMENTS FOR 2017 AND BEYOND:

2017: State Exchanges/Marketplaces may allow large employers (generally, employers with over 50 employees) to buy insured group coverage through the Exchange/Marketplace

2020: 40% excise tax on high-cost health plans (delayed from 2018)

EFFECTIVE DATES STILL TO BE DETERMINED IN REGULATIONS:

- Plan reporting relating to transparency in coverage and quality (for non-grandfathered plans)
- Nondiscrimination rules for insured plans (for non-grandfathered plans)
- Plans certify compliance with HIPAA electronic data interchange standards and operating rules

Other requirements under the Affordable Care Act and other federal laws are noted in Sibson Consulting's [2016 Reporting & Disclosure Calendar for Benefit Plans](#).

For assistance with these and other compliance requirements for group health plans, contact your Sibson consultant or [reach out to us via our website](#).