

2017

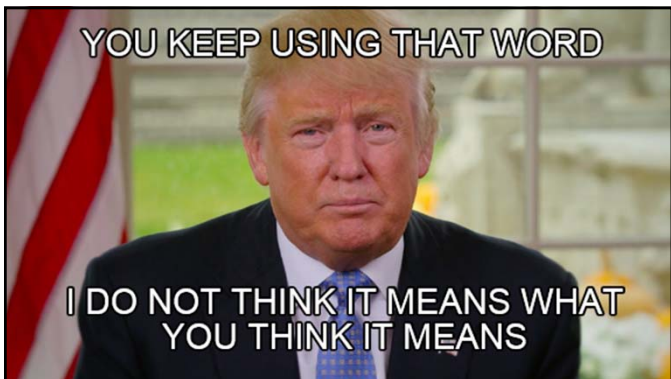
4980H Penalties	Out-of-Pocket Limits	PCORI Fees
\$2,260 \$3,390	\$7,150 \$14,300	\$2.17 \$2.26
No Offer Not Affordable	Self-Only Other than Self-Only	Based on Applicable Plan Year

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2017

Measurement Periods	W-2 Reporting	1095 Reporting
	\$	
Still need to measure variable hour employees	Still need to report health care costs on the W-2	Still need to prepare and provide 1095s

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"Replace"




What works and adds value to health care

PRESERVE



Employer-sponsored health benefits

PROTECT



Financial burden on employers and employees

REDUCE

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The Three Phases of Repeal

RECONCILIATION



REGULATION




LEGISLATION



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American Health Care Act

RECONCILIATION




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Current Pending Regulations



Preserving Employee Wellness Programs Act

Restores employer wellness incentive rules to HIPAA requirements



Self-Insurance Protection Act

Preserves self-funding by pre-empting state regulation and forestalling federal regulation

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Post – AHCA Repercussions For the ACA

ADMINISTRATIVE CHANGE THROUGH NEW REGULATION AND FAQ

MORE CHANGE VIA EXECUTIVE ORDER

TAX REFORM CHANGES MAY IMPACT HEALTH CARE DIRECTLY

ELIMINATION OR CAP ON IRC § 106 MAY STILL BE A CONSIDERATION

NO BIPARTISAN OR INTRA-PARTY EFFORTS TO APPROPRIATELY IMPROVE THE LAW

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Post – AHCA Repercussions For Health Plans

2015 EMPLOYER MANDATE TAXES ASSESSED

2016 EMPLOYER MANDATE TAXES ASSESSED

1094/1095 REPORTING PENALTIES ASSESSED

GROUP HEALTH PLANS AUDITED FOR ACA COMPLIANCE

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