

ACA EMPLOYER REPORTING AND TRACKING REQUIRED UNTIL AT LEAST **12/31/2019**

All Roads Lead to Continuation of ACA Reporting

OPTION 1:

GOP PASSES THE AMERICAN
HEALTHCARE ACT (AHCA)
INTO LAW

KEY ACTIONS

- SEC 206: Repeal of Employer Mandate Penalties
- SEC 131: Repeal of Individual Exchange Subsidies after 12/31/2019

IMPACT FOR EMPLOYERS

- Exchange Subsidies Still Available Through 2019 Based on What Health Coverage Offered by Employer.
- Reporting Necessary to Determine Eligibility for Subsidies of Individuals.
- Enforced by 'Failure to File Correct Informational Returns' Penalties.

OPTION 2:

GOP PASSES SENATE'S BETTER
CARE RECONCILIATION ACT
(BCRA) BILL

KEY ACTIONS

- SEC 105: Repeal of Employer Mandate Penalties
- SEC 102: Repeal of Individual Exchange Subsidies after 12/31/2019

IMPACT FOR EMPLOYERS

- Exchange Subsidies Still Available Through 2019 Based on What Health Coverage Offered by Employer.
- Reporting Necessary to Determine Eligibility for Subsidies of Individuals.
- Enforced by 'Failure to File Correct Informational Returns' Penalties.

OPTION 3:

GOP FAILS TO PASS
ACA REPEAL BILL

KEY ACTIONS

- Employer Mandate Stays
- Subsidies Provided For Individuals on the Exchange

IMPACT FOR EMPLOYERS

- Affordable Care Act (ACA) Remains Law and ACA Employer Reporting and Tracking Continue Without Change.