

## **US Department of Labor Postpones Affordable Care Acts Employer Health Insurance Notice Requirement**

*January 29, 2013*

On January 25, 2013, the United States Department of Labor (DOL) announced that it would postpone the implementation of a provision of the Affordable Care Act (ACA) that will require employers to inform employees about health insurance exchanges. This provision was set to take effect on March 1, 2013. The DOL has not yet set a new date for implementation, but anticipates that the effective date will be in late summer or fall of this year.

Once this provision takes effect, it will require employers covered by the ACA to provide written notice to all employees of the following information:

- The existence of insurance exchanges, including how to access exchanges and the types of services provided by exchanges;
- Employees eligible for coverage through the employer may potentially be eligible to access services through the exchange and receive both a tax credit subsidy and cost-sharing subsidies for the purchase of a qualified health plan through the Exchange.
- Employees who access a qualified health plan through the exchange may lose their employer contribution toward health insurance.

As of the current date, the DOL has not provided any guidance, such as a model notice or sample language, to assist employers in complying with this requirement. Nor has it said that it will use the additional time between now and the postponed implementation date to issue this type of guidance. The DOL has, however, indicated that it will coordinate the implementation date with ACA-related educational efforts being undertaken by the Department of Health and Human Services and the Internal Revenue Service.

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