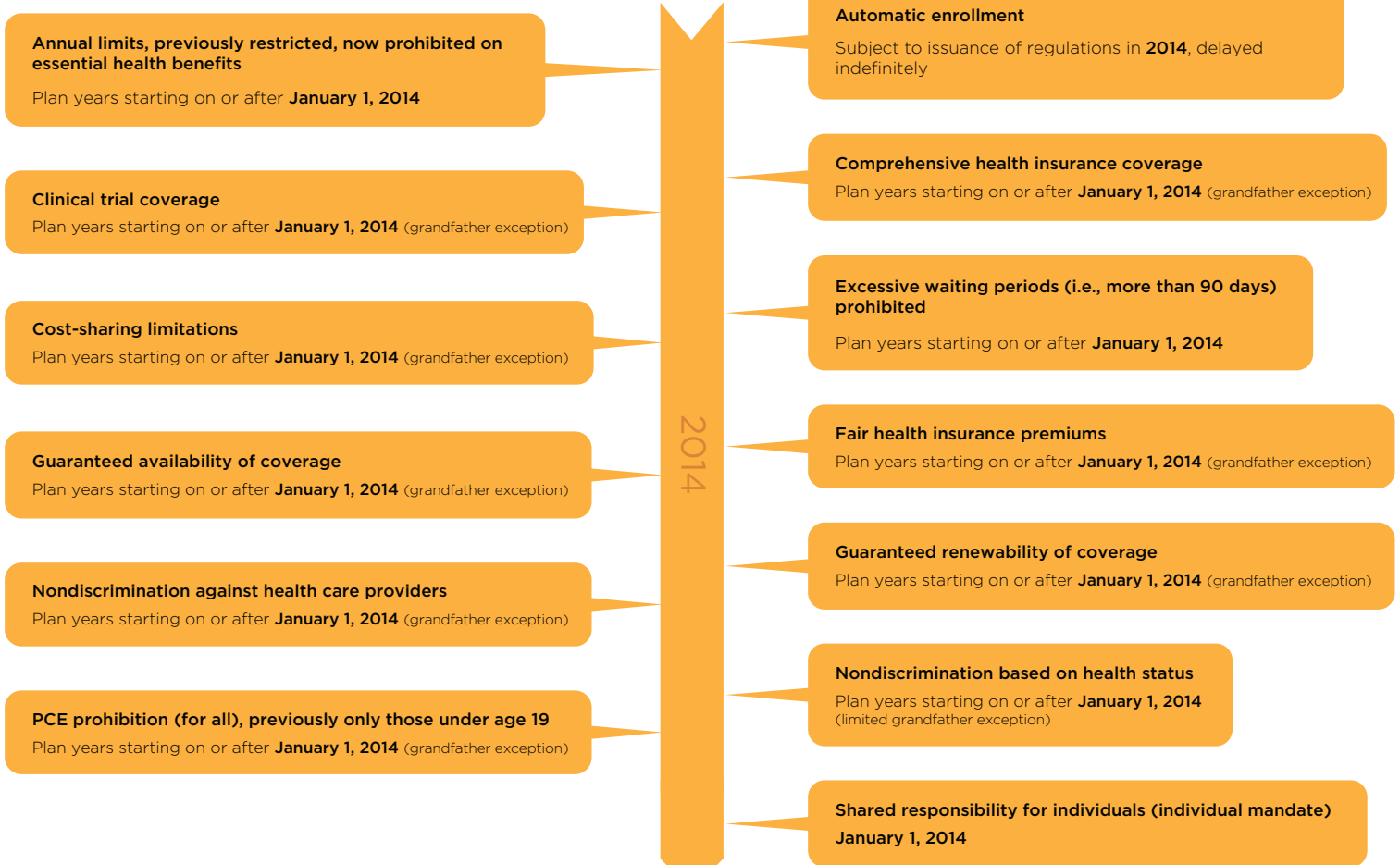


Affordable Care Act

Timeline of Major Events Affecting Group Health Plans

The Affordable Care Act (ACA) has caused confusion with requirements and deadlines. The numerous elements are keeping HR professionals on edge with what to do and when to do it. This is designed to assist you with the challenges and dates required with ACA.

2014



Shared responsibility for employers with more than 100 full-time equivalent employees (play or pay penalty tax)
January 1, 2015

2015

Data collection for Applicable Large Employer (ALE is 50 or more FTE) reporting in 2016.
January 1, 2015

2016

Shared responsibility for employers with 50-99 full-time equivalent employees (play or pay penalty tax)
January 1, 2016

Applicable Large Employer reporting required
January 31, 2016

2018

40% tax on high-cost health coverage ("Cadillac Plan Tax")
January 1, 2018