HEALTHCARE REFORM: EMPLOYER OBLIGATIONS AND OPPORTUNITIES UNDER THE FINAL EMPLOYER PENALTY REGULATIONS

April 16, 2014

AGENDA

8:00 a.m.  Registration and Continental Breakfast

8:30 a.m. – 11:00 a.m.  Employer Obligations and Opportunities
Chris Sears and Tara Sciscoe, Partners, Ice Miller LLP

- Overview of PPACA's shared responsibility final regulation
- Differences between the proposed regulation and the final regulation
- Determination of "large employer" status and applicability of the employer penalty structure
- Outline of the two potential employer penalties
- Determination of what constitutes "affordable" coverage
- Determination of who are "full-time" employees under monthly measurement periods and look-back/stability periods
- Special considerations for part-time, variable hour, and seasonal employees
- 2014 Action Steps

11:00 a.m. – 12:00 p.m.  Tools for Employers to Understand the Coordination of Plans and the Marketplace with Cost Benefit Analysis
Paul Houchens, Principal and Consulting Actuary, Milliman

- Coordination of Marketplace coverage and employer-sponsored health coverage
- Considerations by employee segment: active employees, part-time employees, pre-65 retirees, and small employers
- Major PPACA fees and taxes: Cadillac plan excise tax, transitional reinsurance fee, and the health insurer assessment

12:00 – 1:30 p.m.  2014 Action Steps and Questions/Answers Luncheon