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Affordable Care Act Lives On: Focus on Employer Compliance Returns

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In a landmark decision today, June 28, 2012, the **Supreme Court** upheld the **Patient Protection and Affordable Care Act (known as "ACA")**, with one exception. The decision in *National Federation of Independent Business v. Sebelius*, which is available at <http://www.supremecourt.gov/>, means that employers, group health plans, health insurers and others will need to begin implementing changes required by ACA that many had been delaying until the decision was made. This includes, for example, reporting the costs of an employee's health coverage on his **W-2** (effective for most employers in 2012), capping the amounts that may be contributed to health flexible spending accounts (effective in 2013), and removing all pre-existing condition limitations from plans (effective in 2014).

The Supreme Court did invalidate a provision relating to the **Medicaid** expansion that was part of ACA. Under ACA, the federal government had the authority to cut-off all of a state's Medicaid funding if the state did not expand Medicaid as required by ACA. The Court held that this provision was unconstitutional.

The fall elections may still impact the fate of ACA, which could be repealed or revised through the political process. We will follow all developments related to ACA closely and will keep you apprised of developments that affect employers and group health plans.

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