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One-Year Delay in Employer Mandate Under Affordable Care Act

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On July 2, 2013, the Treasury Department [issued a notice](#) that employer penalties under the **Affordable Care Act's (ACA)** "pay or play" mandate, which were set to take effect on January 1, 2014, will not apply until 2015. This means that an employer will not be penalized if it does not offer its full-time employees affordable, minimum value health insurance in 2014. Generally, such an employer could have been penalized up to \$2,000 per full-time employee. The Treasury Department cited employer feedback as a key reason for the delay and noted that it will provide formal guidance "within the next week."

Additionally, ACA requires insurers, health plans, employers and other parties to report certain information on health insurance coverage to the Internal Revenue Service starting in 2014. The Treasury Department has also postponed this reporting requirement until 2015, though it still encourages these entities to voluntarily report coverage information in 2014.

The implementation of the remainder of ACA, including the health insurance marketplaces/exchanges, individual mandate and other reporting requirements, such as reporting the cost of health coverage on Form W-2s, has not been delayed.

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