

Employer Checklist: Affordable Care Act

Why you need this checklist:

The numerous provisions and requirements of the ACA can be overwhelming for employers.

How this checklist helps you:

This checklist will help you understand and manage employee benefits requirements.

How to use this checklist:

Refer to this checklist as needed to comply with ACA employee benefits requirements.

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ACA Provision/ Requirement	Who it Applies To: Employers with				Deadline/ Implementation Date
	Up to 25 employees	Up to 50 Employees	50-99 employees	100 employees or more	
Notice to employees regarding marketplace/exchanges	X	X	X	X	Ongoing. Must be provided all new hires
Summary of Benefits	X	X	X	X	Ongoing
Medical Loss Ratio Rebates	X	X	X	X	Ongoing
Provide employees healthcare insurance or face Employer Shared Responsibility provisions			X	X	2016 for employers with 50-99 employees. In 2015, employers of 100 or more employees must insure 70% of employees; In 2016, employers of 100 or more employees must insure 95% of employees.
Ability to purchase insurance through SHOP	X	X		*	Currently open to employers with up to 50 employees; *in 2016, employers with up to 100 employees may be eligible
Automatic enrollment				*	2015 If you have 200 or more employees
90-day limit on enrollment wait	X	X	X	X	Ongoing

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	Up to 25 employees	Up to 50 Employees	50-99 employees	100 employees or more	
Report health insurance on W-2			X*	X*	Ongoing *Exception if you issue fewer than 250 W-2s
Self insured annual reporting and fund contribution	X	X	X	X	Ongoing
Healthcare tax credit	X				Currently available
Annual reporting of insurance provided			X	X	First mandatory report due for 2015; reporting for 2014 optional. Report filed in February for prior calendar year
Additional Medicare Tax withholding	X	X	X	X	Ongoing
Wellness program discounts	X	X	X	X	Starts this year
FSA, HSA and HRA limits	X	X	X	X	Ongoing

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