

Employee Benefits Advisory: Updated Employers' Guide to the 2006 Mass. Health Care Reform Act

Updated As of December 17, 2008

12/17/2008

We've recently updated *An Employer's Guide to the 2006 Massachusetts Health Care Reform Act*. This revision has been updated to include the following items:

Chapter 302 of the Acts of 2008, "An Act Making Appropriations for the Fiscal Year 2008 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects," 185th Gen. Court, § 30 (implementing quarterly calculation and reporting under the fair share contribution (FSC) requirements)

Final regulations issued August 25, 2008 by the Massachusetts Division of Unemployment Assistance implementing quarterly reporting under the revised FSC testing rules (430 CMR 15.00)

Final regulations issued October 17, 2008 by the Massachusetts Health Insurance Connector Authority prescribing "minimum creditable coverage" (MCC) standards under the individual mandate (956 CMR 5.00)

Final regulations issued September 20, 2007 by the DHCFP making minor modifications to the HIRD (Health Insurance Responsibility Disclosure) form requirement (114.5 CMR 18.00)

Final regulations issued March 21, 2008 by the Massachusetts Department of Revenue establishing rules for the assessment of tax penalties under the individual mandate for failure to obtain and maintain minimum creditable coverage (830 CMR 111M.2.1)

Massachusetts Division of Insurance, Bulletin 2008-01, issued January 15, 2008, relating to "Amendments Created by Chapter 205 of the Acts of 2007 Related to Eligibility As a Dependent in an Insured Health Plan"

Massachusetts Health Insurance Connector Authority (undated) web posting entitled "Commonwealth Health Insurance Connector Authority Affordability Information Sheet," setting out affordability standards for 2008

Massachusetts Health Insurance Connector Authority, Administrative Bulletin 01-08, issued November 15, 2008, establishing the MCC (actuarial) certification process

The "Fostering Connections to Success and Increasing Adoptions Act of 2008," Pub. L. No. 110-351, amending the definitions of "qualifying child" and "qualifying relative" under Internal Revenue Code § 152(c)

Read the full revised guide.

If you have any questions concerning the information discussed in this advisory or any other employee benefits topic, please contact one of the attorneys listed below or your primary contact with the firm who can direct you to the right person. We would be delighted to work with you.

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