ARE YOU READY FOR ACA REPORTING?

Presented by

Stacy H. Barrow
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• Watch the webinar using your unique URL
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ABOUT OUR SPEAKER

Stacy H. Barrow, Esq.

- One of the nation’s leading experts on the ACA and employee benefits
- Extensive experience designing and implementing health and welfare plans
AGENDA

• Pay-or-Play Mandate
• 2015 ACA Reporting
  • Provider Reporting (Section 6055)
  • Employer Reporting (Section 6056)
  • Form Detail
  • Reporting for COBRA Participants
  • Simplified Reporting
  • Common Questions
PAY-OR-PLAY MANDATE

• Applies to applicable large employers (ALEs)
• Company is an ALE if it employs, on average, 50 or more full-time equivalents (FTEs) in preceding year
  • ALE determined on a controlled group basis
• Can use any period of at least 6 consecutive months in 2014 to determine ALE status for 2015
• Effective January 1, 2015
  • Delayed until 2016 for most employers with 50 – 99 FTEs on average in 2014
  • Transition Relief For Fiscal Year Plans
• ACA reporting applies to all employers with 50+ FTEs on average in 2014
PAY-OR-PLAY MANDATE – $2,000 PENALTY

“No Offer” Penalty – Employers that do not offer coverage

- Employers that do not offer health coverage to at least 95% (70% for 2015) of all full-time employees (and their children under age 26) are subject to a penalty

- Annual penalty is $2,000 × all full-time employees reduced by 30 if one or more full-time employees receive a federal premium subsidy
  - Reduction increased to 80 in 2015 for employers with 100+ FTEs in 2014

- Penalty is assessed monthly
  - $166.67 per full-time employee per month

- Assessment is entity-by-entity within a controlled group
PAY-OR-PLAY MANDATE – $3,000 PENALTY

“Unaffordability” Penalty – Employers with “unaffordable” coverage

• Coverage is “affordable” if:
  • Employee’s cost for single coverage does not exceed 9.5% of household income (or W-2 wages or another permitted safe harbor), and
  • Plan provides “minimum value”

• Annual penalty is $3,000 for each full-time employee who receives a federal premium subsidy (not to exceed the "no offer" penalty)

• Penalty is assessed monthly ($250 per subsidy-receiving full-time employee per month)

• Assessment is entity-by-entity within a controlled group
WHAT IS AFFORDABLE COVERAGE?

- Cost for employee-only coverage under lowest cost plan that provides minimum value cannot exceed 9.5% (as indexed) of:
  - **W-2** (Box 1)
    - Must wait until end of year to confirm
  - **Rate of Pay** (monthly cost cannot exceed 9.5% of hourly rate of pay × 130)
    - E.G.: $10 per hour—affordable if employee not charged more than $123.50 per month for employee-only coverage
  - **Federal Poverty Level** (FPL)
    - Use FPL based on the state in which employee is employed
    - In 2015, coverage is affordable if cost does not exceed $93 / month
- Per Notice 2015-87, employers may use the indexed thresholds: 9.56% for 2015 and 9.66% for 2016
INDEXING PAY-OR-PLAY PENALTIES

• Annual pay-or-play penalties are indexed to increase each calendar year after 2014
  • 2014: $2,000 / $3,000
  • 2015: $2,080 / $3,120
  • 2016: $2,160 / $3,240
CBO ESTIMATES

• Budget Office estimates that by 2019, the federal government can expect to collect up to $17 billion in penalties stemming from the individual mandate as well as $53 billion from the employer mandate.

• Simply put, this is a major factor in how the ACA will be funded and employers must be prepared.

• In 2015, the federal government will spend $28 billion on premium subsidies for people who buy their insurance there.

• By 2023 (10th year), the federal government will be spending $134 billion on subsidies.
ACA REPORTING
ACA REPORTING OVERVIEW

Provider Reporting – Code Section 6055

• Used to enforce the Individual Mandate
• Applies to:
  • Insurance Companies
  • Employers with Self-Insured Plans
  • Multiemployer Plans
  • Governmental Plans
ACA REPORTING OVERVIEW

Employer Reporting – Code Section 6056

• Used to enforce the Employer Mandate and administer Premium Tax Credit program

• Applies to:
  • Applicable Large Employers — 50+ full-time equivalents on average in prior calendar year
  • Employers report full-time employees under §6056; however, if self-insured, employer must report on all covered employees to comply with §6055
ACA REPORTING: DUE DATES EXTENDED

The first statements and returns required to be filed are for the 2015 calendar year, and must be sent to employees by March 31, 2016 and filed no later than May 31, 2016, or June 30, 2016, if filed electronically (electronic filing required for employers filing 250 or more forms, although hardship waivers from the electronic filing requirements may be available via Form 8508).
IRS will not respond formally to requests for extensions for CY2015, as these latest extensions apply automatically and are more generous.

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<tr>
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<th>Old Deadline</th>
<th>New Deadline</th>
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<td>Deadline to Distribute Forms to Employees and Covered Individuals</td>
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<td>March 31, 2016</td>
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<tr>
<td>Deadline to File with the IRS</td>
<td>February 29, 2016 (non-electronic)</td>
<td>May 31, 2016 (non-electronic)</td>
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ACA REPORTING OVERVIEW

• Employer mandate penalties and reporting apply at EIN/tax ID level
  • Each entity with its own tax ID reports separately for its own employees
• However, ALE status is determined on a controlled group basis
  • Section 6056 reporting (Form 1094-C) requires disclosure of controlled group members
  • Employers will need to report related entities:
    • Parent-Subsidiary controlled group
    • Brother-Sister controlled group
    • Affiliated Service Groups
    • Familial attribution rules apply
• Talk to ERISA counsel if analysis is needed
**ACA REPORTING QUICK REFERENCE CHART**

<table>
<thead>
<tr>
<th></th>
<th>Fully Insured Plan</th>
<th>Self-Insured Plan</th>
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<td>Insurance Carrier</td>
<td>Forms 1094-B and 1095-B</td>
<td>Not Applicable</td>
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<tr>
<td>Non-Ale (Small Employer: Fewer than 50 full-time equivalent employees on average in prior calendar year)</td>
<td>Not required to file</td>
<td>Forms 1094-B and 1095-B</td>
</tr>
<tr>
<td>ALE (Applicable Large Employer: 50 or more full-time equivalent employees on average in prior calendar year)</td>
<td>Forms 1094-C and 1095-C <em>(Parts I and II only)</em></td>
<td>Forms 1094-C and 1095-C <em>(Parts I, II and III)</em> Either B-Series or C-Series Forms for non-employees</td>
</tr>
</tbody>
</table>
SECTION 6055 – PROVIDER REPORTING

• All Employers offering fully insured plans:
  • No filing requirement—carriers will provide/file
  • 1095-B is provided to participants (and sent to IRS)
  • 1094-B is the transmittal form sent to the IRS

• Small Employers (<50 FTE) sponsoring self-insured plans:
  • Report using 1094-B and 1095-B for covered employees

• Large Employers (≥50 FTE) sponsoring self-insured plans:
  • Report using 1094-C and 1095-C for covered employees
  • Will also use C-Series forms to complete Section 6056 reporting
  • May use B-Series forms to report covered non-employees
    • COBRA participants & retirees in the year following termination
SECTION 6055 – PROVIDER REPORTING

- Provider reporting not required for HSAs, on-site medical clinics, wellness programs, dental/vision, HRAs that only cover employees who are enrolled in the employer’s fully insured major medical plan, and plans supplemental to Medicare.

- Final 2015 forms and instructions
  
  
  
Final Form 1095-B instructions for 2015 relax HRA reporting

No reporting for HRA coverage is required when an employee is covered under the HRA in connection with coverage under that employer’s fully insured major medical plan

However, if an employer offers HRAs to employees who are enrolled in their spouse’s plan, the employer must report on employees covered under their HRA
SECTION 6056 – EMPLOYER REPORTING

• Always requires the C-Series forms be completed for employees

• Final 2015 forms and instructions
Each entity with its own EIN will have 1 and only 1 "authoritative" 1094-C

A. "Qualifying Offer"—Highly affordable offer (FPL safe harbor) to FT employees
B. Qualifying Offer made to at least 95% of FT employees in one or more months
C. 50-99 Transition Relief (Code A in column (e) of 1094-C) or 100+ Transition Relief (Code B)
D. For all months of the year, employer offered affordable, MV coverage to at least 98% of employees for whom it is filing a Form 1095-C
**FORM 1095-C DETAIL**

**Part II: Employee Offer and Coverage**

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<th>Mar</th>
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- All ALEs complete Parts I & II (Part II shown; Part I is Employer and Employee information)
- Self Funded ALEs also Complete Part III

**Part III: Covered Individuals**

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

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<thead>
<tr>
<th>(a) Name of covered individual(s)</th>
<th>(b) SSN</th>
<th>(c) DOB (if SSN is not available)</th>
<th>(d) Covered all 12 months</th>
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LINE 14 CODES FOR OFFERS OF COVERAGE

1A Qualifying Offer (discussed later)

1B Minimum Essential Coverage providing minimum value to employee only

1C MEC providing Minimum Value to employee and dependents (not spouse)

1D MEC providing MV offered to employee and spouse (not dependents)

1E MEC providing MV offered to employee, spouse and dependents

1F MEC NOT providing MV offered to employee

1G Offer to employee who was not a FT employee for any month and who enrolled in self-insured coverage

1H No offer of coverage

1I Qualifying Offer Transition Relief 2015: Employee received no offer of coverage, received an offer that is not a qualifying offer, or received a qualifying offer for less than 12 months
LINE 15 – COST OF COVERAGE

• Complete line 15 only if code 1B, 1C, 1D, or 1E is entered on line 14 either in the "All 12 Months" box or in any of the monthly boxes

• Note that this amount may not be the amount the employee is paying for the coverage, for example, if the employee chose to enroll in more expensive coverage such as family coverage
LINE 16 CODES TO REPORT SAFE HARBORS

2A Employee not employed during the month
2B Employee not FT employee; not enrolled entire month  
    *Use if employee terminated during the month*
2C Employee enrolled in coverage offered  
    *Use regardless of whether any other Code applies*  
    *Except if 2E applies or terminated employee has enrolled in COBRA (use 2A)*
2D Employee in a Limited Non-Assessment Period
2E Multiemployer interim relief applies to the employee
2F W-2 Safe Harbor applies for the year
2G Federal Poverty Level safe harbor applies
2H Rate of Pay safe harbor applies
2I Non-calendar year transition relief applies

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SECTION 6056 – REPORTING FOR COBRA

- Final Form 1095-C instructions for 2015 relax COBRA reporting
- COBRA offered due to termination is reported as "no offer" (Code 1H) on Line 14 of Form 1095-C, regardless of whether COBRA is elected
  - 2A is used in line 16 regardless of whether the employee elects COBRA
  - 2B in the month of termination
- COBRA offered due to reduction in hours is reported in the same manner and using the same code as an offer of that type of coverage to any other active employee
SECTION 6056 – REPORTING FOR COBRA

• Final Form 1095-C instructions for 2015 relax COBRA reporting
• COBRA offered due to termination is reported as "no offer" (Code 1H) on Line 14 of Form 1095-C, regardless of whether COBRA is elected
  • 2A is used in line 16 regardless of whether the employee elects COBRA
  • 2B in the month of termination
• COBRA offered due to reduction in hours is reported in the same manner and using the same code as an offer of that type of coverage to any other active employee
SECTION 6056 – REPORTING FOR UNION EES

• Final Form 1095-C instructions for 2015 relax reporting for employers with collectively bargained employees
  
  • Employers enter code 1H in line 14 and code 2E in line 16 for any month for which the multiemployer relief applies for that employee, regardless of whether any other code in Series 2 (including code 2C) might also apply
  
  • Multiemployer relief: An employer is treated as offering coverage to an employee if the employer is required by a CBA to contribute for that employee to a multiemployer plan that offers, to individuals who satisfy the plan’s eligibility conditions, health coverage that is affordable and provides minimum value, and that also offers health coverage to those individuals’ dependents (or is eligible for transition relief regarding offers of coverage to dependents)
PENALTY RELIEF

- Penalty Relief for 2015
- Employers that show a good faith effort in complying with the information reporting requirements under section 6056 will not be liable for any accuracy-related penalties
- The reasonable cause standards do apply under normal rules for those that fail to meet the timely reporting requirements
- Standard penalties for reporting failures can be $260 per return, up to ~$3M per year
  - $520 per return with no cap for willful failures
HOW NOVATIME CAN HELP

NOVAtime’s PPACA module provides robust features to help customers comply with provisions of the Patient Protection and Affordable Care Act (PPACA)
The module helps customers determine

- Whether or not they employ 50 or more FT/FTE employees
- Which employees constitute full-time status
- When the full-time employees are entitled to healthcare coverage

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FTE Grand Totals: 2.00 2.00 2.00 3.00 3.00 0.00 13.33 28.72 0.00 0.00 0.00 0.00

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MB & W
ACA FOR LONG-TERM CARE FACILITIES

• Section 6106 of the Affordable Care Act (ACA) requires long-term care facilities to electronically submit direct care staffing information (including agency and contract staff) based on payroll and other auditable data.

• Information is to be submitted to the Centers for Medicare & Medicaid Services (CMS) through that agency’s Payroll-Based Journal system.
THE WHAT & WHY OF PBJ

- Section 6106 of the Affordable Care Act (ACA) requires long-term facilities to electronically submit direct care staffing information (including agency and contract staff) based on payroll and other auditable data.

- Information is to be submitted to the Centers for Medicare & Medicaid Services (CMS) through that agency’s Payroll-Based Journal system (PBJ).

Why

- The data, when combined with census information, can then be used to not only report on the level of staff in each nursing home, but also to report on employee turnover and tenure, which can impact the quality of care delivered.
THE WHEN OF PBJ

- Providers will be required to submit their staffing and census data quarterly. They will have 45 days after the last day in each fiscal quarter to submit – making the due date for the first PBJ submission **November 14, 2016**.

<table>
<thead>
<tr>
<th>Fiscal Quarter</th>
<th>Date Range for Timesheet Data</th>
<th>Submission Deadline</th>
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<tbody>
<tr>
<td>1</td>
<td>10/1 – 12/31</td>
<td>2/14</td>
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<tr>
<td>2</td>
<td>1/1 – 3/31</td>
<td>5/15</td>
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<td>3</td>
<td>4/1 – 6/30</td>
<td>8/14</td>
</tr>
<tr>
<td>4</td>
<td>7/1 – 9/30</td>
<td>11/14</td>
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PBJ REPORTING REQUIREMENTS*

• Electronic reporting in XML format
• One Facility per file
• Multiple files zipped for final submission up to 5MB

* PBJ Policy Questions should be directed to: nhstaffing@cms.hhs.gov.
PBJ DEFINED SPECIFICATIONS

1. Identify and classify all direct care staff
   1. Employee ID, Hire Date, Termination Date
   2. Pay Type Code (Exempt, Non-Exempt, Contract)

2. Assign CMS PBJ job codes

3. Data collection
   1. Identify/Review work hours
   2. Report hours from midnight to midnight
   3. Collect applicable timesheet hours/hours worked;
      these must match PBJ’s defined specifications
      • State code
      • Facility code issued by the government
      • Job code defined by PBJ
**PBJ JOB TITLE CODES**

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<th>Administrator</th>
<th>Nurse Aide in Training</th>
<th>Physical Therapist</th>
<th>Other Social Worker</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical Director</td>
<td>Medication Aide/Technician</td>
<td>Physical Therapy Assistant</td>
<td>Dentist</td>
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<tr>
<td>Other Physician</td>
<td>Nurse Practitioner</td>
<td>Physical Therapy Aide</td>
<td>Podiatrist</td>
</tr>
<tr>
<td>Physician Assistant</td>
<td>Clinical Nurse Specialist</td>
<td>Respiratory Therapist</td>
<td>Mental Health Service Worker</td>
</tr>
<tr>
<td>Registered Nurse Director of Nursing</td>
<td>Pharmacist</td>
<td>Respiratory Therapy Technician</td>
<td>Vocational Service Worker</td>
</tr>
<tr>
<td>Registered Nurse with Administrative Duties</td>
<td>Dietitian</td>
<td>Speech/Language Pathologist</td>
<td>Clinical Laboratory Service Worker</td>
</tr>
<tr>
<td>Registered Nurse</td>
<td>Feeding Assistant</td>
<td>Therapeutic Recreation Specialist</td>
<td>Diagnostic X-ray Service Worker</td>
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<tr>
<td>Licensed Practical/Vocational Nurse with Administrative Duties</td>
<td>Occupational Therapist</td>
<td>Qualified Activities Professional</td>
<td>Blood Service Worker (optional)</td>
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<td>Other Activities Staff</td>
<td>Housekeeping Service Worker (optional)</td>
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<td>Certified Nurse Aide</td>
<td>Occupational Therapy Aide</td>
<td>Qualified Social Worker</td>
<td>Other Service Worker (optional)</td>
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PBJ EXCLUDED HOURS

CMS has highlighted instances where direct care hours worked should be excluded:

- Hours paid for any type of leave or non-work-related absence from the facility.
- Unpaid overtime. For example, if a salaried employee works 12 hours but is only paid for 8 hours, report 8 hours to PBJ.
- Hours for services performed that are billed to FFS Medicare or other payer.
- Hours providing services to residents in non-certified beds. For example, if nursing home staff is shared with an assisted living community, only those hours dedicated to the residents of the nursing home should be reported.
In addition to timesheet data, PBJ requires census data be provided for the last day of each month. This census information must be categorized as follows:

- Medicaid: Number of residents whose primary payer is Medicaid
- Medicare: Number of residents whose primary payer is Medicare
- Other: Number of residents whose primary payer is neither Medicaid or Medicare
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HOW NOVATIME CAN HELP

NOVAtime’s PBJ Electronic reporting features will allow long-term care facilities to submit their staffing and census data quarterly to the CMS using that agency’s defined PBJ specifications.

- In XML format
- One Facility per file
- Multiple files zipped for final submission up to 5MB
- Must match PBJ’s defined specifications
  - State code
  - Facility code issued by the government
  - Job code defined by PBJ
  - Employee info: Exempt, Non-Exempt or Contractor
  - Summarized hours by employee, by date, and by job code
  - Census data (optional)
1. Go to www.novatime.com
2. Select Events from the Resources tab.
3. In the **Events on Demand** section, find the event and click **View**.
Q&A – ACA REPORTING & PBJ ELECTRONIC REPORTING
THANK YOU FOR ATTENDING!

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