

Below is the link to the November 10, 2015 UBA Employer Webinar Series: **“The \$36,000 Question: An In-Depth Review of the ACA's \$100 a Day Penalty”**

<http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=87c34107-4284-43cb-912a-27822b2da0e1>

The Patient Protection and Affordable Care Act (ACA) requires employers and plan administrators to self-report a variety of failures to comply with group health plan requirements, including many related to COBRA, HIPAA, Mental Health Parity, and comparable contributions for health savings accounts (HSAs). The excise tax is \$100 a day, per affected individual.

This webinar will:

- Discuss the violations of federal law that would trigger the excise tax, including:
 - COBRA offers
 - Pediatric vaccine coverage
 - Special enrollment requirements
 - Providing coverage under the Mothers and Newborns Act
 - Mental health parity violations
- Discuss the ACA violations that would trigger the excise tax, including:
 - Employer contributions to individual medical plans
 - Eligibility waiting periods in excess of 90 days
 - Preexisting medical condition exclusions
 - Failure to extend dependent eligibility coverage until age 26
 - Summary of benefits and coverage failures
- Discuss the HSA comparable contribution rules, and how the tax is calculated when they are violated
- Explain how to use IRS Form 8928, when it must be filed, and who will pay the excise tax
- Describe the situations that would cause the excise tax to be paid by a third-party administrator or insurer
- Provide best practices on filing Form 8928
- Discuss the risks of not filing or paying the excise tax
- Discuss the 30-day window for correcting failures and the "reasonable cause" exception, including the requirement to retroactively fix the failure

This 90-minute intermediate to expert level webinar will help employers understand how to avoid triggering the excise tax, and how to pay it in the event a penalty is due.

PRESENTER

Joseph J. Lazzarotti is a shareholder in the Morristown, New Jersey, office of Jackson Lewis P.C. He is the firm's Privacy, e-Communication and Data Security Practice.

Mr. Lazzarotti advises employers and plan sponsors regarding the establishment, administration and operation of fully insured and self-funded health and welfare plans, which includes counseling concerning the Affordable Care Act, as well as assisting in the set-up of administrative and other arrangements with third-party administrators, claims administrators, and other vendors.

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Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months. Your name and email are required for registration. There is no cost however this webinar has been ***approved for 1.50 credit hours*** toward PHR, SPHR and GPHR recertification through the HR Certification Institute. Once you have viewed the webinar, the last page will provide details on receiving the credit hour.