



HEALTH CARE REFORM – SPECIAL EDITION

White House to Announce a One Year Delay in Implementation of the Pay or Play Rules

LEGISLATIVE BRIEF

July 2, 2013

Around 3:00 P.M. PDT on July 2, the Department of Treasury posted a bulletin on its [blog](#) announcing the White House's decision to delay the full implementation of the Pay or Play Rules.

The Treasury report states that employers and insurers will be exempt from the reporting disclosure requirements on welfare plans and eligibility rules until 2015, effectively postponing the Pay or Play requirements under IRC Section 4980H for 2014. These reporting requirements are the tool employers are to use to demonstrate compliance with the Pay or Play requirements. The Treasury report also indicates that the official guidance will be issued later this week!

The driving force behind the delay is feedback from employers on the issues they have to meet the original 2014 implementation deadlines.

It also appears that all other Patient Protection and Affordable Care Act (ACA) provisions, including the PCORI fees remain in effect.

We will keep you informed as we learn more about the impact of this delay in implementation.

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