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Healthcare Reporting and Employer Mandate Deferred Until 2015

The U.S. Department of the Treasury (Treasury) announced yesterday that the Obama administration will be delaying the effective date of certain key provisions of the Affordable Care Act until 2015. Specifically, the employer and insurer reporting requirements and the employer shared responsibility rules, commonly referred to as the "pay or play" or "employer mandate" rules, will both be delayed until 2015. This additional time will allow Treasury to consider ways to simplify the new reporting requirements and will provide time to adapt health coverage and reporting systems while employers move forward with complying with the statute's requirements. Formal guidance is expected within the next week, and proposed regulations on the employer and insurer reporting requirements are expected later this summer.

The announcement by Treasury does not have any impact on the individual mandate rules, which will generally be effective January 1, 2014, and the healthcare exchanges are still expected to be operational later this year. Day Pitney will be issuing a more detailed *Client Alert* following the issuance of formal guidance by Treasury.

In the meantime, please contact any of Day Pitney's Employee Benefits and Executive Compensation attorneys if you have any questions regarding the Affordable Care Act or any other employee benefits matter.

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For more information, please contact any of the individuals listed below:

David P. Doyle ^{NJ}
[ddoyle@daypitney.com](mailto:didoyle@daypitney.com)
(973) 966 8136

Kathy A. Lawler ^{NJ}
klawler@daypitney.com
(973) 966 8172

Sabino (Rod) Rodriguez ^{NY, CT}
srodriguez@daypitney.com
(212) 297 2454

Liza J. Hecht ^{NJ, CT, NY}
lhecht@daypitney.com
(973) 966 8050

Anubhav Gogna ^{NJ, DC, PA}
agogna@daypitney.com
(973) 966 8108

Frank A. Rubinetti ^{NJ, NY}
frubinetti@daypitney.com
(973) 966 8089

Bar Admissions: Connecticut^{CT} New Jersey^{NJ} New York^{NY}
Pennsylvania^{PA} Washington, DC^{DC}

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