



## **AFFORDABLE CARE ACT MASSACHUSETTS IMPLEMENTATION UPDATE**

**September 8, 2014**

### **Quick Links**

[MA-ACA Website](#)



These Updates, published by the Executive Office of Health and Human Services (EOHHS) in consultation with the other state agencies involved in ACA implementation, will bring you news related to the implementation of provisions of the ACA here in Massachusetts.

### **Grants and Demonstrations**

The ACA provides funding opportunities to transform how health care is delivered, expand access to care and support healthcare workforce training.

### **Grant Announcements**

**Comprehensive High-Impact HIV Prevention Projects for Community-Based Organizations,** \$3011. Announced September 3, 2014. Funding is available to develop and implement high-impact HIV prevention programs in minority communities aimed at reducing morbidity, mortality, and related HIV health disparities. All programs will be in accordance with the National HIV/AIDS strategy.

Eligible applicants must be non-profit public and private organizations including American Indian/Alaska Native tribal organizations, community based organizations, faith based organizations, and hospitals. \$210,000,000 in total is available for 100 awards. Applicants must also be located in and provide services in particular Metropolitan Statistical Areas, including Boston/Southern New Hampshire.

Mandatory Letters of Intent are due September 17, 2014.

Applications are due November 14, 2014.

This announcement may be viewed at: [GRANTS.GOV](http://GRANTS.GOV)

For more information about the National HIV/AIDS Strategy visit, [National HIV AIDS Strategy](#)

**Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting (MIECHV) Program**, §2951. Announced September 2, 2014. Funding is available to coordinate and deliver critical health, development, early learning, child abuse and neglect prevention, and family support services to children and their families through home visiting programs. Eligible applicants include states and non-profit organizations that are currently funded under the MIECHV program. \$258,000,000 in total is available for thirty five awards.

Applications are due October 17, 2014.

The MIECHV program facilitates collaboration and partnership at the federal, state, and community levels to improve health and development outcomes for at-risk children through evidence-based home visiting programs.

To learn more about the MIECHV program please visit:  
<http://mchb.hrsa.gov/programs/homevisiting/index.html>

**Affordable Care Act - Maternal, Infant and Early Childhood Home Visiting (MIECHV) Formula Grant Program**, §2951. Announced September 2, 2014. Funding is available to continue the delivery of voluntary early childhood home visiting program services in response to a statewide needs assessment. Eligible applicants include states and non-profit organizations that are currently funded under the MIECHV program. \$116,587,035 in total is available for fifty three awards.

Applications are due November 3, 2014.

The MIECHV program facilitates collaboration and partnership at the federal, state, and community levels to improve health and development outcomes for at-risk children through evidence-based home visiting programs.

To learn more about the MIECHV program please visit:  
<http://mchb.hrsa.gov/programs/homevisiting/index.html>

This funding announcement may be viewed at: [HRSA.GOV](http://HRSA.GOV)

## Grant Activity

For information about ACA grants awarded to and grant proposals submitted by the Commonwealth, visit the Grants page of the **Massachusetts National Health Care Reform website** at:  
<http://www.mass.gov/eohhs/gov/commissions-and-initiatives/healthcare-reform/national-health-care-reform-plan/grants-and-demonstrations.html>

## Guidance

**9/2/14 HHS/CMS issued a final rule called "Patient Protection and Affordable Care Act; Annual Eligibility Redeterminations for Exchange Participation and Insurance Affordability Programs; Health Insurance Issuer Standards under the Affordable Care Act, Including Standards Related to Exchanges."** The final rule specifies additional options for annual eligibility redeterminations and renewal and re-enrollment notice requirements for qualified health plans (QHPs) offered through the Exchange. The

options would be effective beginning with annual redeterminations for coverage for plan year 2015.

According to CMS/HHS, the final rule also provides additional flexibility for State-based Exchanges to propose particular approaches that meet the specific needs of their state while simplifying the renewal and enrollment process for consumers.

Furthermore, as indicated by the agency, under the final rule approximately 95% of individuals who enrolled in an insurance plan through the federal insurance website healthcare.gov will be notified that their insurance will automatically renew in 2015. Automatic renewals will apply to individuals with income in 2013 below 500% FPL. Consumers will need to update their information with CMS/HHS if they want to change health plans, if they have life changes such as marital status or income changes and if they don't authorize the renewal of their subsidies.

In 2015 consumers whose updated income information suggests they will not continue to qualify for a tax credit in 2015 will be automatically enrolled in their current plan without a tax credit. Consumers in the Federally-facilitated Exchange will receive notices from the Exchange informing them how to update their information to get a tailored and updated tax credit that keeps up with any income changes. State-based Exchanges may use similar methods.

Read the rule (which was published in the Federal Register on September 5, 2014) at:

<http://www.gpo.gov/fdsys/pkg/FR-2014-09-05/pdf/2014-21178.pdf>

**8/28/14 IRS/Treasury released draft instructions for the forms that employers will use to report the health insurance coverage that they offer to their employees.** The [draft form](#) was issued by IRS/Treasury on July 24, 2014. According to the IRS, the forms and instructions will be finalized later this year.

In March, 2014 IRS/Treasury issued [final regulations](#) called "Information Reporting by Applicable Large Employers: Health Insurance Coverage Offered Under Employer-Sponsored Plans." The final regulations update the [proposed regulations](#) (which were published in the Federal Register on September 9, 2013). The rule implements Section 6056 of the Internal Revenue Code (Code) as enacted by ACA §1514(a), regarding reporting of employer health coverage.

The final rule provides guidance to employers on their compliance with the Employer Shared Responsibility provisions under Section 4980H (which was added to the IRS Code by ACA §1513). Specifically, the final rule includes direction to "applicable large employers" on their annual reporting requirements under §1514. Such employers are required to report to the IRS information about the health care coverage, if any, they offered to full-time employees, in order to administer the Employer Shared Responsibility provisions under §1513. In addition, such employers are also required to provide statements to employees so that employees may determine whether they are eligible for premium tax credits. According to the Treasury, the regulations provide for a general reporting method and alternative reporting methods designed to simplify and reduce the cost of reporting for impacted employers.

On July 9, 2013 IRS/Treasury issued [Notice 2013-45](#), which formalized transition relief from the Employer Shared Responsibility provisions for 2014 as announced by the agencies at the beginning of July 2014. According to IRS/Treasury, the notice provides employers transition relief for 2014 from: 1) the annual information reporting requirements applicable to insurers, self-insuring employers and certain other providers of minimum essential coverage under (ACA §1502), 2) the annual information reporting requirements applicable to large employers relating to the health insurance that the employer offers (or does not offer) to its full-time employees (§1514), and 3) the employer shared responsibility provisions (§1513). The guidance also notes that the employer mandate requiring certain employers to offer their employees a minimum level

of health insurance or to pay a penalty will be delayed by one year.

According to the Administration, the additional year will 1) provide federal agencies with time to work with stakeholders to simplify the employer reporting requirements about employee access to and enrollment in health insurance and 2) provide employers with transition time to test reporting systems and make any needed changes to their offered health benefits before payments are collected in 2014 from impacted employers that do not offer a minimal level of health insurance to their employees.

The guidance confirms that employees who do not have access to affordable coverage through their employer next year will be able to shop on the Exchange for health coverage and receive subsidies if they are eligible based on their income. According to the Treasury, the agency will publish regulations on what employers must report on the coverage status of employees later this summer. In preparation for this employer responsibility requirement, once the information reporting rules have been issued, employers and other reporting entities that don't currently offer health insurance are encouraged to voluntarily cover employees and report relevant income and health insurance data.

The ACA establishes that certain employers must offer health coverage to their full-time employees or a shared responsibility payment may apply. For 2015 and after, "applicable large employers," those employers employing at least a certain number of employees (employers with 50 or more full-time employees\*) must offer affordable health coverage that provides a minimum level of coverage (\$1501) to their full-time employees (and their dependents), or the employer may be subject to an employer shared responsibility payment if at least one of its full-time employees receives a premium tax credit (\$1401, \$1411) for purchasing individual coverage on one of the Affordable Insurance Exchanges (Marketplaces).

\*Under the ACA, 50 full-time employees or a combination of full-time and part-time employees is equivalent to 50 full-time employees. A full-time employee is an individual employed on average at least 30 hours of service per week. An employer that meets the 50 full-time employee threshold is referred to as an applicable large employer.

For information on submitting comments, visit: [www.irs.gov/uac/Comment-on-Tax-Forms-and-Publications](http://www.irs.gov/uac/Comment-on-Tax-Forms-and-Publications)

Read the instructions at: <http://www.irs.gov/pub/irs-dft/i109495c--dft.pdf>

Prior guidance can be found at: <http://www.hhs.gov/healthcare/index.html>

## Upcoming Events

### **Integrating Medicare and Medicaid for Dual Eligible Individuals (also known as One Care) Implementation Council Meeting**

Friday, September 12, 2014 1:00 PM - 3:00 PM

#### **NEW LOCATION**

1 Ashburton Place, 21<sup>st</sup> Floor  
Boston, MA

A meeting agenda and any meeting material will be distributed prior to the meetings.

Meetings of the Implementation Council are open to stakeholders and members of the public with an interest in One Care. Reasonable accommodations are available upon request. Please contact Donna Kymalainen at

[Donna.Kymalainen@umassmed.edu](mailto:Donna.Kymalainen@umassmed.edu) to request accommodations.

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Bookmark the **Massachusetts National Health Care Reform website** at:  
[National Health Care Reform](#) to read updates on ACA implementation in Massachusetts.

Remember to check the Mass.Gov website at: [Dual Eligibles](#) for information on the "**Integrating Medicare and Medicaid for Dual Eligible Individuals**" initiative.

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