THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF UNEMPLOYMENT ASSISTANCE

CHARLES D. BAKER
GOVERNOR

KARYN E. POLITO
LIEUTENANT GOVERNOR

ROSALIN ACOSTA
SECRETARY

RICHARD A. JEFFERS
DIRECTOR

New TPA Roles for Employer Medical Assistance Contribution Supplement: Action may be Required

For those employers that will be responsible for paying the Employer Medical Assistance Contribution Supplement, the Q1 due date will align with the due date of unemployment insurance contributions **April 30, 2018**. You may begin submitting your wage filings for Q1 2018 as of April 1, 2018. The submission and payment process has not changed. However, your payment statement will now include a line item for EMAC Supplement balance if you are an employer with more than five employees in Massachusetts, whose non-disabled employees obtain health insurance either from MassHealth (excluding the premium assistance program) or subsidized coverage through the Massachusetts ConnectorCare program. The Supplement only applies if the non-disabled employee was enrolled in Mass Health (excluding the premium assistance program) or subsidized coverage through the Massachusetts ConnectorCare program for more than eight weeks during the quarter. The contribution is 5% of annual wages for each non-disabled employee, up to the annual wage cap of $15,000, for a maximum of $750 per affected employee per year. The contribution does not apply to employees who earn less than $500 in wages per quarter. The contributions collected will help offset the Commonwealth's cost of providing health insurance to your employees. This supplemental contribution only applies to those employees on state-subsidized coverage.

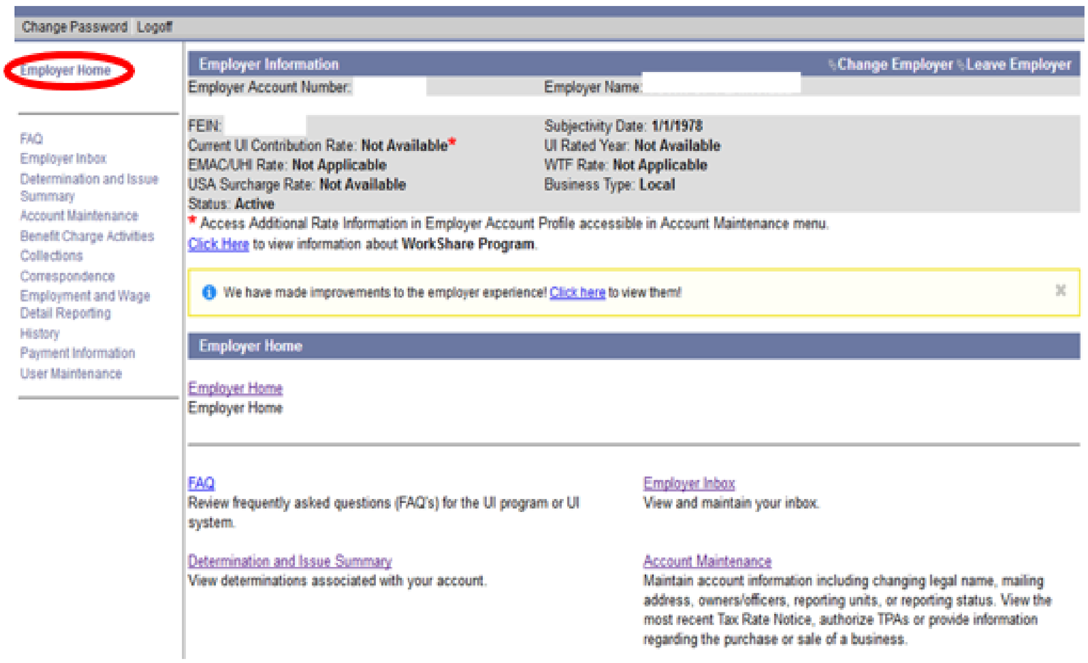
Submissions and payments may be done as separate transactions. It may be in your best interest to submit wages early in order to determine if you have an EMAC Supplement balance.

Third-Party Administrators (TPAs) who are currently assigned the payment role will be able to view the employer's total liability, including the EMAC Supplement. TPAs will also be able to see which employees triggered the Supplement, **but only if they are assigned one of the new TPA roles**. Effective immediately employers will be able to assign one of the following roles:

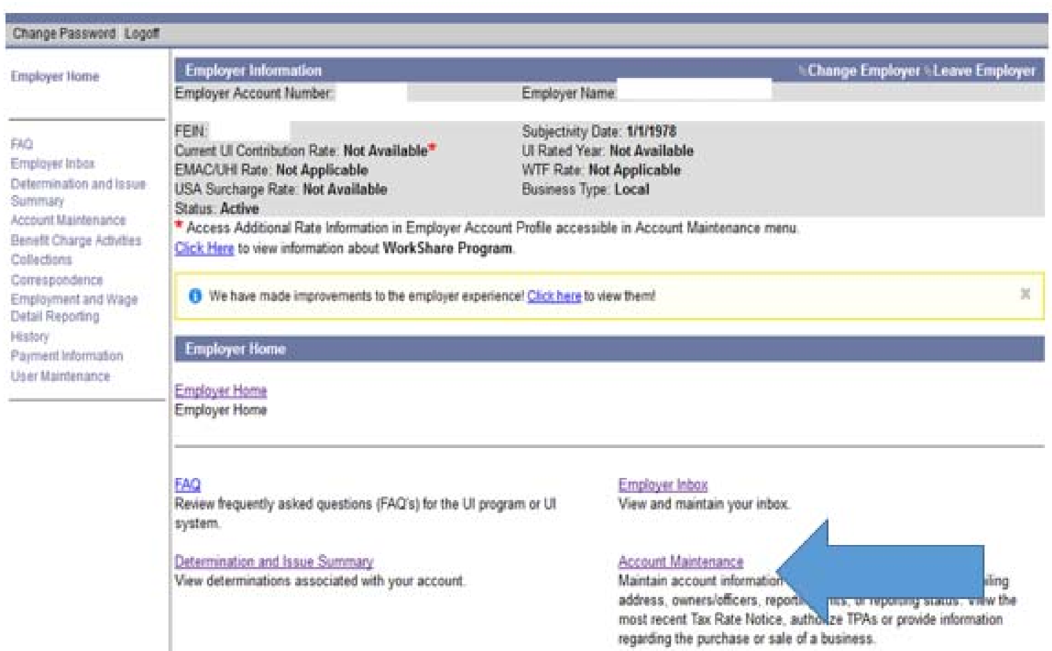
- EMAC Supplement View Only (view employee level detail, but can't appeal)
- EMAC Supplement Appeal Submission (view and appeal employee level detail)

To assign your TPA to one of these new roles, you must access your employer account and then go to:

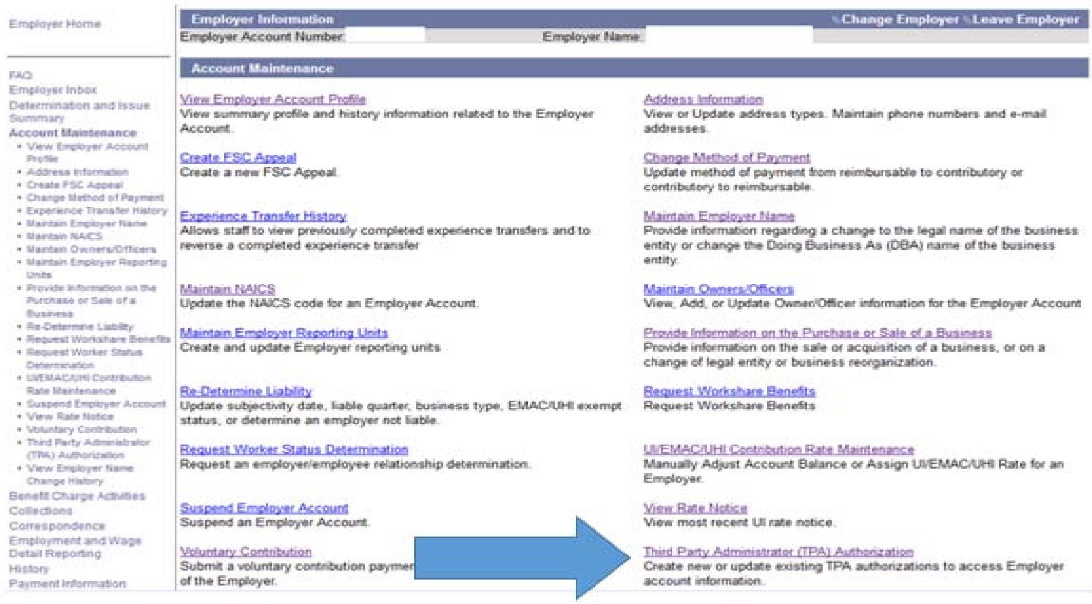
1. *Employer Home*



2. *Account Maintenance*

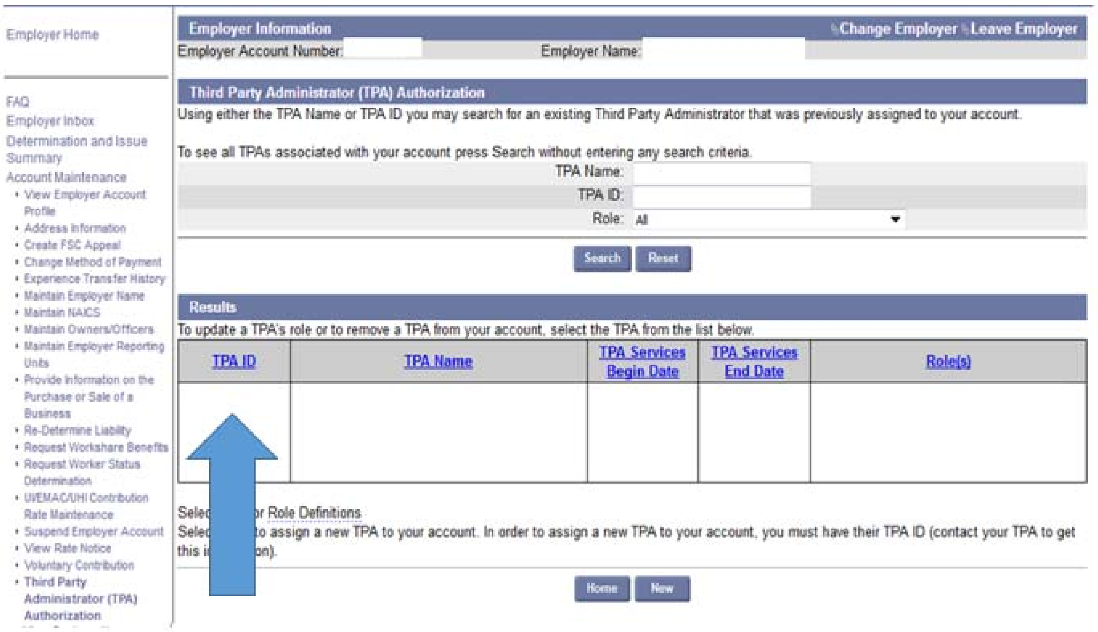


3. *Third-Party Administrator Authorization*

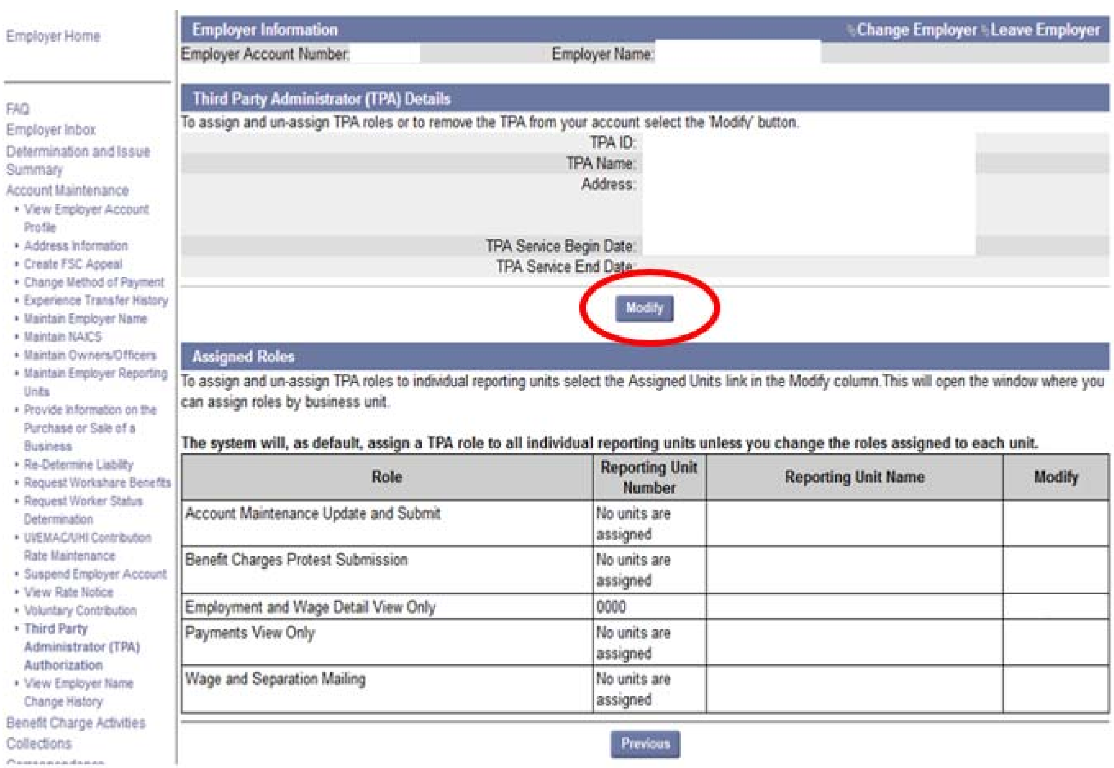


4. *Search the TPA.*

5. *Select the TPA from the list.*

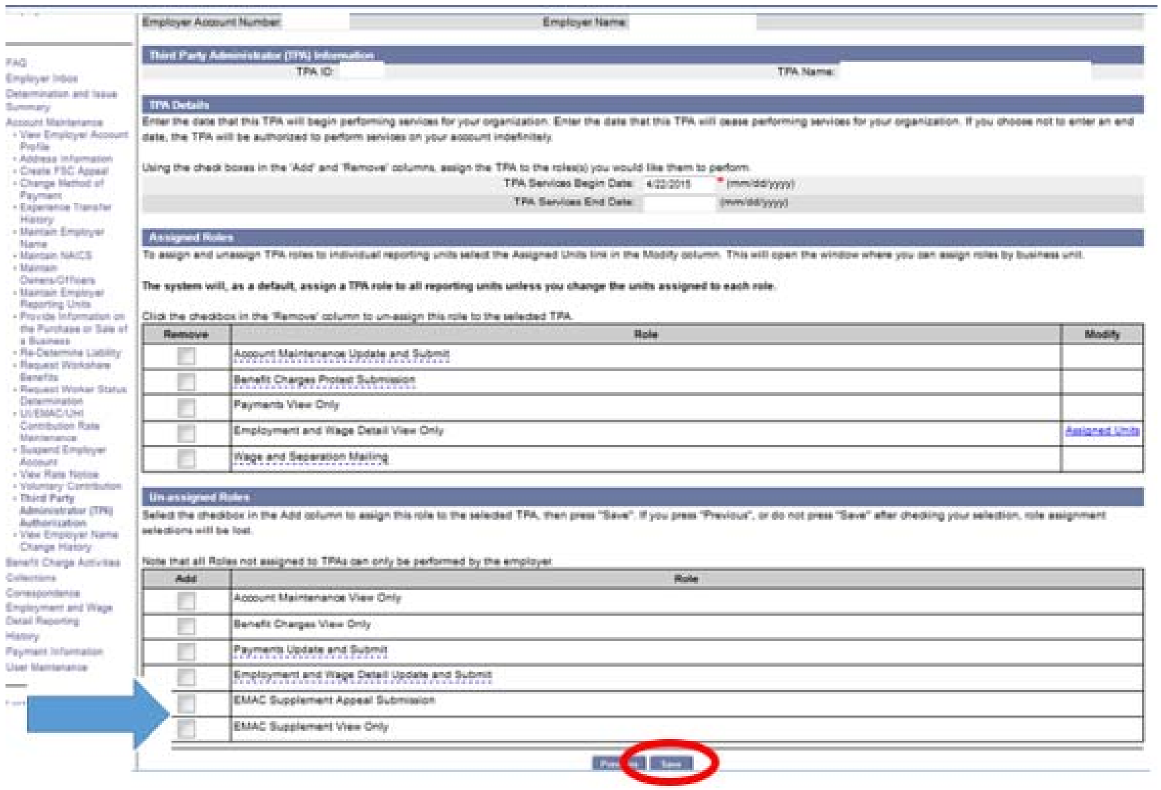


6. *Third Party Administrator Details-Click modify*



Role	Reporting Unit Number	Reporting Unit Name	Modify
Account Maintenance Update and Submit	No units are assigned		
Benefit Charges Protest Submission	No units are assigned		
Employment and Wage Detail View Only	0000		
Payments View Only	No units are assigned		
Wage and Separation Mailing	No units are assigned		

7. *Select appropriate roles and save.*



Third Party Administrators, please remember to assign these roles to your staff.

Frequently Asked Questions

1. **Q: Where do I find my EMAC Supplement liability?**

   A: After your quarterly wages are submitted, the EMAC Supplement Liability will be generated on your payment statement.

2. **Q: How can I find out which of my employees are on MassHealth or receive subsidized coverage through the Massachusetts ConnectorCare program?**

   A: Once you click into your determinations and issues summary in UI Online you can select EMAC Supplement Liability Determination, then select view EMAC Supplement details, you will get a list of employees for which you've incurred liability

3. **Q: What if I disagree with the employees listed on the EMAC Supplement Details?**

   A: You can file an appeal within 10 days using one of the two methods below.

   1. Complete the Request For Hearing Form which is attached to the determination
   2. Request a hearing through UI Online under the Determinations and Issues summary.

4. **Q: Do I have to pay the EMAC Supplement separately?**

   A: You can make one payment for the total balance due, including the EMAC Supplement. The payment will be applied to UI Charges and other UI Related charges first and whatever remains will be applied to the EMAC Supplement.

For all other questions, please email EMACQuestions@MassMail.State.MA.US.