

WEB SITE REFERENCE GUIDE



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U.S. Department of Labor website
<http://www.dol.gov/ebsa/healthreform/>

Medical Loss Ratio (MLR) Rebates:

- IRS guidance: <http://www.irs.gov/newsroom/article/0,,id=256167,00.html>
or search irs.gov for “MLR FAQs”
- DOL guidance: <http://www.dol.gov/ebsa/newsroom/tr11-04.html>
- HHS guidance: http://www.gpo.gov/fdsys/pkg/FR-2011-12-07/html/2011_31289.htm
- CliftonLarsonAllen white paper: <http://www.cliftonlarsonallen.com/Employee-Benefit-Plans/What-Health-Plan-Sponsors-Should-Know-About-Medical-Loss-Ratio-Rebates.aspx>

Key Employee - Notifications Requirements:

- The Department of Labor template for the SBC:
<http://www.dol.gov/ebsa/pdf/correctedsbctemplate.pdf>.

Tax credit for small employer health premiums:

- File for credit on Form 8941: <http://www.irs.gov/pub/irs-pdf/f8941.pdf>

2012: W-2 Disclosure of Health-Coverage Cost:

Interim implementation guidance:

- IRS Notices 2011-28: <http://www.irs.gov/pub/irs-drop/n-11-28.pdf>
- IRS Updated Notice 2012 – 9: <http://www.irs.gov/pub/irs-drop/n-12-09.pdf>
- IRS 2011 W-2 form: <http://www.irs.gov/pub/irs-pdf/fw2.pdf>

For “minimum essential coverage”:

- IRS Notice 2012-31 at: <http://www.irs.gov/pub/irs-drop/n-12-31.pdf>

Questions and Answers on Employer Shared Responsibility Provisions Under the Affordable Care Act

- <http://www.irs.gov/uac/Newsroom/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act>

Determining Full-Time Employees for Purposes of Shared Responsibility for Employers Regarding Health Coverage (Section 4980H)

- http://www.irs.gov/irb/2012-41_IRB/ar07.html

Guidance on 90-day Waiting Period Limitation Under Public Health Service Act Section 2708

- http://www.irs.gov/irb/2012-41_IRB/ar08.html