

## Deadline for Mandatory Employee Notification Requirement Under Affordable Health Care Act

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On July 2, 2013, the Obama administration announced it will not penalize businesses that do not provide health insurance in 2014. The requirement that all employers with more than 50 full-time equivalent employees provide coverage or face a penalty will be delayed until 2015.

However, even with the aforementioned postponement, employers of all sizes (both agricultural and non-agricultural) are required to provide notification to employees of purchasing options and subsidies available through individual and group exchanges by October 1, 2013. Employers should be diligent to comply with this requirement, even if they missed the October 1 deadline.

Sample notices may be found at the Small Business Administration website. Employers may use these model notices to fulfill the requirements of the October 1 employee notification deadline. The Small Business Administration website contains a model for employers who offer health care coverage to some or all of their employees (<http://www.dol.gov/ebsa/pdf/FLSAwithplans.pdf>) and a second model for employers who do not offer health insurance coverage (<http://www.dol.gov/ebsa/pdf/FLSAwithoutplans.pdf>).

**Note:** *This information piece is offered as educational information only and is not intended to be tax, legal or financial advice. For questions specific to your business or individual situation, please consult with your tax preparer.*

### Resources:

Internal Revenue Service. [www.irs.gov](http://www.irs.gov)  
National Association of Tax Professionals. [www.natp.natptax.com](http://www.natp.natptax.com)  
MNSURE website. <http://mn.gov/hix/how-work/employer-info.jsp>  
Small Business Administration Website. <http://www.sba.gov/>