

What Does PPACA Stand For? Punitive Penalties Are Clearly Authorized

ERISA Practice Center Blog on **May 20, 2014**

A recently posted IRS Q&A raises the specter of serious penalties for non-compliance with the Affordable Care Act. The context of the question relates to the consequences to employers that do not establish a health insurance plan for their own employees, but instead reimburse them for premiums they pay for other health insurance. The IRS relied on its earlier guidance, Notice 2013-54 (See our [prior blog entry](#)), and pointed out that these premium reimbursement arrangements (known as “employer payment plans”) raise significant compliance issues under the ACA... [Continue Reading](#)