



# Affordable Care Act Update

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## PRACTICE AREAS

Benefits & Compensation

## *Benefits and Compensation Alert*

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### Highlights:

- IRS enforcement of the Employer Mandate is in full swing. Penalty assessment notices for 2016 are expected this fall.
- Employers should be prepared to respond quickly if a penalty assessment notice (Letter 226J) is received.
- Attempts to repeal and replace the Affordable Care Act (the "ACA") have failed, and whatever the outcome of this November's election, it now appears that the law is here to stay.
- One significant lawsuit remains pending at this time; if successful, it would invalidate portions of the ACA designed to protect individuals with preexisting conditions.

### *October 2018 Alert*

### Contents:

1. Enforcement Alert: Penalty Notice for Failure to Offer Coverage (IRS Letter 226-J)
2. ACA Still in Effect
3. Potential Impact of 2018 Election
4. Litigation Update: Protections for Pre-Existing Conditions Under Attack