The Affordable Care Act
What Does the Delay Mean?

In order to solicit more feedback on simplifying the information reporting provisions under the Patient Protection and Affordable Care Act (PPACA), the IRS has issued Transition Relief measures that encourage employers to begin complying with the information reporting provisions (once they are issued) in 2014 but withhold penalties for non-compliance until 2015.

Who is affected?

- Applicable large employers
- Insurers
- Self-insuring employers
- Other providers of minimum essential coverage

Specifics

Transition Relief offers a reprieve from two provisions of the Affordable Care Act (ACA) during 2014:

1. Information reporting requirements for applicable large employers and organizations required to provide minimum essential coverage, and
2. Employer Shared Responsibility tax filing and payments.

Why is the IRS providing these Transition Relief measures?

Transition Relief serves two purposes:

- It allows the IRS more time to gather input from employers and insurers on best ways to simplify information reporting requirements.
- It gives organizations a penalty-free preparation period to adapt their health coverage and reporting systems to comply with PPACA provisions.

When does Transition Relief go into effect?

Immediately. However, employers should note that information reporting and Employer Shared Responsibility provisions go into full effect in 2015.

Have information reporting requirements for PPACA been released?

Not yet. The IRS estimates it will publish information reporting provisions soon.

Does this change when the Affordable Care Act goes into effect?

With the exception of the information reporting and Employer Shared Responsibility provisions, Transition Relief does not affect any other provisions of the Act.

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What should I do to prepare?

- Continue your plans to expand (or maintain) health care coverage according to ACA requirements.
- Stay on the lookout for the information reporting provisions to be released by the IRS soon.
- Once released, review the provisions and begin adapting your existing reporting system (or implement a new one) to comply with provisions requirements.
- View 2014 as a "test period" for your reporting system, ensuring that you are easily able to capture and report on the information required by the ACA prior to 2015.

Where can I go for more information?

For more information on ACA Tax Provisions, visit http://www.irs.gov/uac/Affordable-Care-Act-Tax-Provisions-Home.

How Attendance on Demand can help

Attendance on Demand offers a number of PPACA-specific reporting features designed to help automate compliance activities, including:

- ***PPACA Hours History*** — Summarizes and counts hours for full-time and full-time equivalent employees and determines if the organization qualifies as a large employer for the selected time period.
- ***Selection Periods*** — Configurable time periods allow employers to easily designate measurement, administrative and stability periods (as part of the PPACA's safe harbor determination process) on hour views and summary reports.
- ***Employee Averages*** — Computes an employee's average weekly service hours for the current measurement period.

About Attendance on Demand, Inc.

Attendance on Demand employee time and attendance service supports the labor management needs of thousands of companies with more than a half million employees across North America. Launched in 2006, Attendance on Demand is a rapidly deployed, cloud-based solution that minimizes a company's risk and technology investment while providing advanced features for securely managing labor data – calculating pay rules, scheduling employees, budgeting labor, and automating recordkeeping for labor law compliance. With standard uptime higher than the industry average of 99.995 percent and above average customer retention rates, Attendance on Demand removes the worry of maintaining expensive infrastructure. An extensive North American distribution network helps organizations use Attendance on Demand to reduce labor expenses and improve decision-making.

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