



ATTORNEYS AT LAW

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OBAMA ADMINISTRATION ANNOUNCES ONE YEAR DELAY ON  
AFFORDABLE CARE ACT'S "PLAY OR PAY" EMPLOYER MANDATE

Late in the afternoon on July 2, 2013, the Obama Administration announced that the implementation of the employer shared responsibility provisions under the Patient Protection and Affordable Care Act ("ACA") will be delayed for one year. These sections of the ACA are also called either the employer coverage mandate or the "play or pay" provisions. Previously we provided an Executive Summary of the play or pay provisions which can be found [here](#) as well as a more detailed 19 page synopsis which can be found [here](#).

The Administration stated reason for the delay is to allow consideration of ways to simplify the reporting process as well as providing time for employers to "adapt health coverage and reporting systems while employers are moving toward making health coverage affordable and accessible for their employees."

How this extension will operate in practice is not yet known and the Administration has promised guidance "within the next week". But, for right now, it is clear that no play or pay penalties will be assessed for 2014.

For more information please contact [Ken Johnson](#) in the [Employee Benefits & Executive Compensation](#) practice group.

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