

# Affordable Care Act – Employer Rights and Responsibilities

## Course Description

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*Affordable Care Act: Employer Rights & Responsibilities* reviews the principal provisions of the law affecting employers and considers the law's coverage-related provisions affecting employers and its tax impact on them.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase. In addition, unless otherwise indicated, no correct or incorrect feedback for any exam question will be provided.

**Course Level:** Overview. This program is appropriate for professionals at all organizational levels.

**CPE Credits:** 3 (CPA)

**Category:** Taxation

**Prerequisite:** None

**Advanced Preparation:** None

## Course Learning Objectives

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### Affordable Care Act - Employer Rights and Responsibilities

After reading this chapter, you should be able to:

1. Identify the principal coverage provisions of the ACA affecting employers;
2. Recognize the shared responsibility requirements for applicable large employers;
3. Compute the potential employer tax penalties for a large employer's failure to meet the shared responsibility requirements; and
4. Calculate the tax credits for which a small employer may be eligible for providing employee health insurance coverage.