

# Affordable Care Act – Employer Rights and Responsibilities

## Course Description

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The Patient Protection and Affordable Care Act (PPACA) has brought about the most significant change in healthcare since the passage of the 1965 legislation that authorized Medicare. It imposes healthcare-related requirements on health plans, health insurers and employers.

Eligible small employers may receive tax credits for providing health insurance coverage to their employees, and large employers may find themselves subject to tax penalties for failing to provide such employee coverage. This course will review the principal coverage provisions of the law and will examine its tax impact on employers.

**Completion Deadline & Exam:** This course, including the examination, must be completed within one year of the date of purchase.

**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.