

■ EMPLOYER ACA NOTICES DUE OCTOBER 1ST

The Patient Protection and Affordable Care Act mandates that employers to which the Fair Labor Standards Act (FLSA) applies must provide written notice to employees regarding health-coverage options by October 1, 2013. In addition, as of October 1st employers will also be required to provide the notice to new employees within 14 days of the date of hire (though best practices are to include the notice in your new hire paperwork package).

Generally, the FLSA applies to employers whose annual sales total \$500,000 or more or who are engaged in interstate commerce. It should be noted that the definition of “interstate commerce” is broadly interpreted in the courts, making nearly all workplaces subject to the FLSA. For example, using U.S. mail to send to or receive correspondence from another state, placing or receiving telephone calls to another state, or purchasing items from a vendor who does business in more than one state would all be considered engaging in interstate commerce.

The Department of Labor provides comprehensive information about the Patient Protection and Affordable Care Act on its website: <http://www.dol.gov/ebsa/healthreform/>. We encourage you to review this guidance to determine if your business must provide this notice and, if so, what the notice you provide must contain and how the notice can be delivered.

Should you need to prepare notices for your employees, the Department of Labor provides model notices for employers who offer a health plan (<http://www.dol.gov/ebsa/pdf/FLSAwithplans.pdf>) and for employers who do not offer a health plan (<http://www.dol.gov/ebsa/pdf/FLSAwithoutplans.pdf>).

Visit <http://www.dol.gov/elaws/esa/flsa/scope/screen24.asp> to access the Department of Labor’s FLSA Advisor tool.

We hope you find this information helpful to your business. Please contact your health insurance provider or human resources advisor for information specific to your situation.

Please visit our website at www.bayliscpas.com

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