

Mendel Quoted in BNA: *Daily Tax Report* Story on Multiemployer Health Plans

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Linda Mendel, of counsel in the Vorys Columbus office and a member of the labor and employment group, was quoted in a BNA: *Daily Tax Report* story titled "Health Care: Panelists Disagree on Reporting Employee Coverage Under Multiemployer Health Plans." The story was about a panel discussion on the Affordable Care Act at the fall meeting of the American Bar Association Section of Taxation. Mendel was a member of the panel discussion.

The story states:

"Panelists at a session on the Affordable Care Act at the fall meeting of the American Bar Association Section of Taxation in Denver disagreed on how to report health coverage for an employee covered by a multiemployer plan.

The multiemployer example was one of several cases that Linda Mendel of Vorys, Sater, Seymour & Pease LLP in Cleveland and Helen H. Morrison of EY LLP in Washington devised to fuel discussion on how to report coverage.

Through IRS rules promulgated under the ACA, insured and self-insured applicable large employers (ALEs)—those with 50 or more employees—must file Form 1095-C's Parts I and II, even though they may not be subject to the ACA's 'pay or play' penalties in 2015. Self-insured ALEs with more than 100 full-time employees must fill out Parts I, II and III of Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.

In the hypothetical example, a collective bargaining agreement required an ALE member to contribute a certain amount of money per hour worked by the employee into a multiemployer health plan, Mendel said. The plan provided affordable, minimum value coverage to eligible members and their children, she said."