

ROBERT C. ROWLAND, C.P.A.
1661 North Swan, Suite 214
Tucson, Arizona 85712
(520) 319-0077
FAX 319-0076
lisa@rowlandtax.com

September 4, 2013

Dear Payroll Clients:

The Affordable Health Care Act (Obamacare) makes it mandatory for **all employers** to give a notice of the health insurance changes to their employees by **October 1st, 2013**.

Below is a portion of an article which describes that notice requirement:

“The health insurance marketplaces created by the Affordable Care Act will open on Oct. 1. Most small employers—those with 50 or fewer full-time employees—are not required to offer health insurance coverage under the Affordable Care Act. Even businesses with more than 50 full-time employees have gotten a one-year reprieve from penalties if they don’t offer insurance. **But all companies, regardless of size, are required to notify their employees about the Obamacare marketplaces.** (<http://www.businessweek.com/articles/2013-09-03/what-small-businesses-need-to-do-for-obamacare-before-oct-dot-1>).”

The article continues to state, “The U.S. Department of Labor has posted information about the notification requirement on its **website** (<http://www.dol.gov/ebsa/newsroom/tr13-02.html>) and has provided model notices that can be used both by **employers who offer insurance** and by those who **do not offer insurance**. The one- to three-page model notices can be downloaded, filled out, and printed, either for distribution in the office or for mailing to employees’ homes...”

For your convenience I have also attached these provided notices to this email.

Please be advised, if notices are not distributed to employees before October 1st, 2013, enforceable penalties may be as much as \$100 per worker per day.

If you have questions on filing out the notice, please contact your health insurance agent. If none, please contact Robert Rowland (robert@rowlandtax.com) or Lisa Alexander (lisa@rowlandtax.com).

A copy of this letter will be posted to our website at www.rowlandtax.com should you want to reference it in the future.

Sincerely,



Lisa Alexander