



# Second Wednesday's

April 8, 2015

## Affordable Care Act—Cadillac Tax

CCAO is pleased to offer a one-hour "Affordable Care Act—Cadillac Tax" webinar on April 8 at 9:30 a.m. The "Cadillac Tax" is an excise tax scheduled to take effect in 2018 to reduce health care usage and costs by encouraging employers to offer plans that are more cost-effective and engage employees in sharing in the cost of care. It is a 40% tax on employers that provide high-cost health benefits to their employees. This is a permanent annual tax beginning in 2018 with the purpose of generating \$80 billion over the next 10 years to help finance the expansion of health coverage.

### Topics:

What is the Cadillac (Excise) tax?

- Begins in 2018
- 28 U.S.C.A. Section 49081
- Rational for the tax
- 2018 thresholds

What are the excise tax issues?

- When will the IRS and DOL issue regulations?
- Can the tax be passed on to employees?
- State of Ohio v. United States Dept. of Health and Human Services

Other issues

- Reporting requirements
- King v. Burwell pending before the United States Supreme Court

**Speaker:** Marc Fishel is a Partner in the law firm of Fishel Hass Kim Albrecht. Marc regularly represents public employers throughout the State of Ohio on employment related issues. He received his Bachelor of Arts degree in political science from Cleveland State University and a Juris Doctor degree from The Ohio State University.

**Registration:** Participants in the webinar may pose questions to the presenters who will respond during and after the power point presentation. To register for this exceptional educational opportunity, please click on this link: <https://attendee.gotowebinar.com/register/5542925453231608322>

If you experience difficulty in connecting to the link above and you wish to register for the webinar, please email Amanda Jones, CCAO Program Assistant, at [ajones@ccao.org](mailto:ajones@ccao.org) and provide her with your name, title, and email address. **Webinar participation on April 8 is limited to the first 100 to sign-on to the webinar that morning.** For additional information regarding the topic for this webinar, please contact Brad Cole, CCAO Managing Director of Research at [bcole@ccao.org](mailto:bcole@ccao.org).

**County Commissioners Association of Ohio**

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