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Course Information

Course Title: Affordable Care Act - Employer Rights & Responsibilities *Course #2921*

Number of continuing education credit hours recommended for this course:

In accordance with the standards of the National Registry of CPE Sponsors and the IRS, CPE credits have been granted based on a 50-minute hour.

EA, OTRP 3 (All States) IRS: Qualified Sponsor number: *FWKKO*.

CPA: 3.5 (All states)

National Registry of CPE Sponsors ID Number: 107615.

Sponsor numbers for states requiring sponsor registration
Florida Division of Certified Public Accountancy: 4761 (Ethics #11467)
Hawaii Board of Public Accountancy: 14003
New York State Board of Accountancy: 002146
Ohio State Board of Accountancy: M0021
Texas State Board of Accountancy: 009349

CLU, ChFC/PACE Recertification: 3.5

Course Description

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, employers and individuals.

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.

Learning Objectives

Upon completion of this course, you should be able to:

- List the principal coverage provisions of the PPACA;
- Recognize the shared responsibility requirements for applicable employers regarding employee health coverage;
- Compute the potential tax penalties that may be imposed under the PPACA for an employer's failure to meet the applicable shared responsibility requirements; and

- Calculate the tax credits for which a small employer may be eligible for providing employee health insurance coverage.

Program Delivery Method: QAS Self-Study (interactive)

Subject Codes/Field of Study

EA/OTRP: Federal Tax Law Update

CPA: Taxes

Course Level, Prerequisites, and Advance Preparation Requirements

Level: Overview. This program is appropriate for professionals at all organizational levels.

Prerequisites: Basic familiarity with federal taxation

Advance Preparation: None

Course Materials 5/6/2015.

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Final exam (online): Twenty-five questions (multiple-choice).

Instructions for Taking the Final Exam Online

- Login to your account online at www.bhfe.com.
- Go to "My Account" and view your courses.
- Select "Take Exam" for this course and follow instructions.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

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