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Practice Areas

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Ask The Expert - Mass High Tech

What does an employer need to do to comply with the new Massachusetts Health Care Reform Act?

Friday, August 31, 2007

This law imposes a lot of new requirements on employers, but in a nutshell, employers with 11 or more full-time equivalent employees must pass one of the following tests:

Primary test: At least 25% of full time employees are enrolled in the employers' health insurance plan and the employer is making a financial contribution to that plan.

Secondary test: The employer offers to pay at least 33% of the premium cost of a health insurance plan that is offered to all full-time employees. This rule applies for employees who are employed for at least 90 days during the 12-month period.

Employers subject to the Act must also adopt a Section 125 Cafeteria Plan that complies with state, federal and the new Mass. Connector regulations and must file a copy of that plan by October 1, 2007. The employer will also need to file Health Insurance Responsibility Disclosure Forms with the State Division of Health Care Finance & Policy by November 15, 2007.

See www.mahealthconnector.org for more information.