

The logo for the National Coalition on Benefits features the text "NATIONAL COALITION ON BENEFITS" in a bold, sans-serif font. "NATIONAL COALITION" is in orange, and "ON BENEFITS" is in dark blue. The text is centered within a white rectangular area that has a light blue diagonal pattern on the left and right sides. Below the text is a solid orange horizontal bar.

**NATIONAL COALITION  
ON BENEFITS**

January 30, 2017

*Submitted via email*

Andrew Bremberg  
Assistant to the President and  
Director of the Domestic Policy Council  
The White House  
1600 Pennsylvania Avenue NW  
Washington, DC 20500

**Re: Employer Reporting Under the Affordable Care Act**

Dear Mr. Bremberg:

Congratulations and thank you for serving our nation as part of the new Trump Administration. The National Coalition on Benefits (“Coalition”) looks forward to working with you.

The Coalition is comprised of industry trade associations representing large and small businesses, as well as employers with operations and employees in all 50 states. The Coalition has been a long-time supporter of ensuring all Americans have access to affordable health insurance coverage. More than 177 million Americans currently enjoy employer-sponsored health coverage, and we urge you to protect this important benefit as you work to repeal and replace the *Patient Protection and Affordable Care Act* (“ACA”).

We greatly appreciate the flexible approach outlined in President Trump’s Executive Order, issued on January 20, 2017, which instructed federal agencies to minimize the economic burdens of the ACA for a range of stakeholders, including purchasers of health insurance. This would include employers who provide health benefits to employees using insurance and self-insured arrangements.

This letter focuses exclusively on the issue of the employer mandate and the accompanying employer reporting requirements, given the immediate and

burdensome deadlines of March 2, 2017, and March 31, 2017. We also look forward to working with the Trump Administration to ensure the ability of employers to offer uniform coverage across all 50 states is maintained and strengthened and the tax-treatment of health care is beneficial for employees and employers alike.

Under the ACA, employers over a certain size face an excise tax if they do not offer certain qualifying coverage to employees who work an average of 30 or more hours per week (the “employer mandate”). They must also collect copious amounts of information and complete forms that must be provided to their employees and filed with the Internal Revenue Service (IRS) on an annual basis. Under the law, employers that do not offer such qualifying coverage or are unable to file or furnish the IRS forms run the risk of incurring significant penalties.

The stringent requirements imposed on employers by the associated reporting obligations have been, and will continue to be, very difficult and costly for employers. We urge you to act in accordance with the Executive Order to “exercise all discretion and authority available to waive, defer, grant exemptions from, or delay the implementation of any requirement of the Act” by taking immediate steps to ease the burdens imposed on employers by the ACA’s mandatory reporting obligations.

We conclude by asking that you use the full authority vested in the Executive Branch to relieve employers of the burdens imposed on them by the ACA. We look forward to working with you to continue providing working Americans and their families with access to quality employer-sponsored health coverage, while easing the economic and regulatory burdens imposed on employers by the ACA.

Thank you for considering our views on this matter. If you have any questions or would like to discuss these comments further, please contact us.

Sincerely,

The National Coalition on  
Benefits

CC: Acting Secretary Szubin, Department of the Treasury  
Commissioner Koskinen, Internal Revenue Service  
Individual Members of Congress