HEALTH BENEFITS E-NEWS

Department of Human Resource Management Office of Health Benefits

April 19, 2021

Affordable Care Act (ACA) Employer Mandate – Potential Letter on Financial Penalty

If your agency receives a letter from the IRS that indicates a potential significant financial penalty related to the Affordable Care Act (ACA) employer mandate, send it **immediately** to the DHRM Office of Health Benefits by email to <u>ohb@dhrm.virginia.gov</u>. Note the subject as "Attention –ACA Reporting IRS Demand."

These letters require timely response, and the Office of Health Benefits is prepared to investigate these matters on your behalf. Please pass this information along to anyone in your agency who might receive this type of correspondence. It appears that this is usually an IRS 226J letter, but send anything that discusses a financial penalty or the employer mandate immediately upon receipt.

Please include Form #14764 which is included in the letter you received.

Please do not reply to this e-mail. You may send inquiries to the Office of Health Benefits mailbox at ohe@dhrm.virginia.gov