

## Final Rules Permitting Employers to Appeal Exchange Decisions

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September 12, 2013

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An exchange will notify an employer when it finds an employee is eligible for a premium tax credit or cost-sharing reduction in connection with coverage purchased through the exchange. This notice will identify the employee, state that the employee has been found eligible for such government assistance, state that the employer may be liable for the employer shared responsibility penalty, and notify the employer of its right to appeal this determination. The employer will then have 90 days to appeal the exchange's determination that the employer does not provide such employee with health coverage that qualifies under the Affordable Care Act. The final rules can be found [here](#).