

## DELAYED

<b>Information Reporting Requirements</b>	<b>Pay or Play Requirements</b>
The following employers will not have to report on coverage they provide:	Employers will not be required to:
Large employers with at least 50 full-time employees, including full-time equivalents (FTEs)	Consider whether they employ on average 50 or more full-time employees, including FTEs, on business days during the previous calendar year
Employers with self-insured health plans	Count employees' hours to determine whether they average 30 or more hours per week
	Offer minimum essential coverage to substantially all full-time employees and dependents
	Offer coverage to employees who average 30 or more hours per week
	Offer coverage that is of minimum value
	Offer coverage that is affordable

## NOT DELAYED

<b>Current Provisions</b>	<b>Future Provisions</b>
Prohibition on pre-existing condition exclusions (PCEs) for children	Subsidies for low-income individuals for Exchange coverage
Small business tax credit	Individual mandate
Appeals process and external review rules	Establishment of Exchanges
Lifetime limits prohibited	Limits on cost-sharing
Required coverage of preventive care services	New requirements for wellness programs
Patient protections	Annual limits prohibited
Over-the-counter drug reimbursement limits	Employee notice of Exchanges
Rescissions prohibition	Rating restrictions
PCORI fees	Health insurance provider fee and reinsurance fee
Health FSA limits	Guaranteed issue and renewability
Additional Medicare tax for high-wage earners	90-day waiting period limit
Uniform summary of benefits and coverage	Comprehensive benefits coverage
W-2 reporting	Prohibition on all PCEs
Dependent coverage up to age 26	Coverage for clinical trial participants
Medical loss ratio rules	Cadillac tax
Increased tax on withdrawals from HSAs and Archer MSAs	Automatic enrollment for employers with 200+ employees and nondiscrimination rules for fully-insured plans (effective dates TBD, but not affected by this delay)