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CLIENT ALERT: Employer Health care Disclosure Reporting Begins

EMPLOYER HEALTH CARE DISCLOSURE REPORTING BEGINS

Massachusetts Employers Must File Online By November 15, 2007

Massachusetts' Healthcare Reform Act now requires Massachusetts employers with 11 or more full time-equivalent employees to complete and submit the Employer Health Insurance Responsibility Disclosure Form ("HIRD") to the state agency known as the "Commonwealth Connector." The new disclosure deadline for all covered employers is November 15, 2007.[1] The Employer HIRD form is the primary means by which the Commonwealth Connector will verify an employer's compliance with the new healthcare reform law.

Following several months of delay, this form has been made available to Massachusetts employers and is now accessible online. The Division of Unemployment Assistance, which oversees and monitors disclosures, has notified the public that HIRD forms will be accepted by electronic filing only. Employers must visit the Division of Unemployment Assistance's *Employer Fair Share Contributions On-Line Reporting and Payment Systems* website at https://fsc.detma.org/ before November 15th to comply with their HIRD reporting obligations.

For additional information concerning the Connector's rules and regulations, or if you would like to discuss employer obligations under the Massachusetts Healthcare Reform Act further, please contact Jennifer Bombard or Daniel Field by telephone at (617) 523-6666, or by electronic mail at jbombard@morganbrown.com or dfield@morganbrown.com.

Morgan, Brown & Joy, LLP focuses exclusively on representing employers in employment and labor matters

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| [1] For more details about the Massachusetts Healthcare Reform Act, please see Morgan, Brown & Joy, LLP's September 4, 2007 Client Alert updating the Massachusetts Healthcare Reform Act. |
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