List of 71 results for advanced: "patient protection" /s "affordable care act" & "health care...

1. QUALIFIED RETIREMENT PLAN/IRA ISSUES FOR FAMILY BUSINESS OWNERS
The American Law Institute Continuing Legal Education | July 10 - 12, 2013 | CV004 ALI-ABA 409

...hours). Sec. 1411 (as modified by Sec. 1402 of The Health Care and Education Reconciliation Act of 2010 P.L. 111-152 In the case of an...

...specific threshold amount. Sec. 3101(b), as amended by the Patient Protection and Affordable Care Act (“PPACA”), Pub. L. No. 111-148. The employer does not...

2. POST MORTEM PLANNING--IT'S NOT TOO LATE TO PLAN: A REVIEW OF INCOME, GIFT AND ESTATE TAX PLANNING ISSUES
The American Law Institute Continuing Legal Education | July 10 - 12, 2013 | CV004 ALI-ABA 1023

...tax on “net investment income” was technically part of the Health Care and Education Reconciliation Act of 2010, which was passed one week after the Patient Protection and Affordable Care Act, but the two statutes are collectively called the Affordable Care Act. Section 1411 imposes a surtax (in addition to federal income...

3. ESTATE PLANNING: CURRENT DEVELOPMENTS AND HOT TOPICS
The American Law Institute Continuing Legal Education | July 10 - 12, 2013 | CV004 ALI-ABA 217

...tax on “net investment income” was technically part of the Health Care and Education Reconciliation Act of 2010, which was passed one week after the Patient Protection and Affordable Care Act, but the two statutes are collectively called the Affordable Care Act. Section 1411 imposes a surtax (in addition to federal income...

4. Slides: Nuts and Bolts of the Affordable Care Act: Employee Benefits and Tax Aspects
ABA | May 9, 2013 3:00pm | 2013 ABATAAX-CLE 0509136

...are actually found in three separately-drafted pieces of legislation: • Patient Protection and Affordable Care Act (P.L.111-48 • Manager's Amendment to the Act, adding Title X • Health Care and Education Reconciliation Act of 2010 (P.L. 111-152 • Individual mandate is a key...

5. CHARITABLE PLANNING WITH RETIREMENT ACCOUNTS AND S CORPORATIONS
The American Law Institute Continuing Legal Education | May 2 - 3, 2013 | SU038 ALI-CLE 445

...hours). Sec. 1411( as modified by Sec. 1402 of The Health Care and Education Reconciliation Act of 2010 P.L. 111-152 In the case of an...

...specific threshold amount. Sec. 3101(b), as amended by the Patient Protection and Affordable Care Act (“PPACA”), Pub. L. No. 111-148. The employer does not...

6. POST MORTEM PLANNING -- IT'S NOT TOO LATE TO PLAN: A REVIEW OF INCOME, GIFT AND ESTATE TAX PLANNING ISSUES
The American Law Institute Continuing Legal Education | April 17 - 19, 2013 | SU002 ALI-CLE 353

...tax on “net investment income” was technically part of the Health Care and Education Reconciliation Act of 2010, which was passed one week after the Patient Protection and Affordable Care Act, but the two statutes are collectively called the Affordable Care Act. Section 1411 imposes a surtax (in addition to federal income...

7. MINIMUM ESSENTIAL COVERAGE AND COVERAGE OF CONTRACEPTIVES AS PREVENTATIVE CARE SLIDE PRESENTATION
The American Law Institute Continuing Legal Education | February 20, 2013 | VCU0220 ALI-ABA 207

...Coverage of Contraceptives as Preventive Care Selected Requirements under the Patient Protection and Affordable Care Act of 2010 Reform -- Minimum Essential Coverage/Minimum Essential Benefits, and...

...Tampa, FL 33602 (813) 227-7487 rcwatson@trenam.com Health Reform -- Patient Protection and Affordable Care Act of 2010 -- Overview # The Patient Protection and Affordable Care Act (“PPACA”), enacted March 23, 2010 # Health Care and Education Reconciliation Act..

8. Recent Developments in Federal Income Taxation
ABA | January 26, 2013 - 2:00pm | 2013 ABATAAX-CLE 0126156

...become taxable.” 2. The IRS began ramping up for the Patient Protection and Affordable Care Act even before the Supreme Court upheld it. Notice 2012-17...

...future regulations and other published guidance addressing provisions of the Patient Protection and Affordable Care Act that become effective beginning in 2014. The guidance explains (1...

ABA | January 25, 2013 - 8:30am | 2013 ABATAAX-CLE 0125058

...Medicare’s physician reimbursement rate until 5/31/2010 111-152 Health Care and Education Reconciliation Act HCERA # Delayed the effective date for changing the tax treatment...

...penalties for failure to meet the individual mandate 111-148 Patient Protection and Affordable Care Act PPACA # Eliminated the favorable tax treatment of the Medicare Part...

10. SERVICE ISSUES PROPOSED REGULATIONS UNDER THE NEW 3.8% MEDICARE CONTRIBUTION TAX UNDER SECTION 1411
The American Law Institute Continuing Legal Education | January 22, 2013 | VCU0120 ALI-ABA 41

...the Internal Revenue Code Section 1402(a)(1) of the Health Care and Education Reconciliation Act of 2010, P.L. 111-152, 124 Stat. 209, (“HCERA”) enacted...

...Reconciliation Act of 2010,” as amended, in combination with the “Patient Protection and Affordable Care Act” (JCX-18-10) (Mar. 21, 2010). [FN75] . As an illustration...

11. NOTABLE DEVELOPMENTS AFFECTING EXEMPT ORGANIZATIONS
The American Law Institute Continuing Legal Education | October 18 - 19, 2012 | CU020 ALI-ABA 1
of IRS's progress in implementing tax-exempt hospital provisions of Patient Protection and Affordable Care Act. 3. Assessment of IRS's actions to ensure taxpayer compliance with...

...Qualifies as 'Educational'? (August 21, 2012). 5. Selected provisions of Patient Protection and Affordable Care Act (Pub. L. No. 111-148), along with Health Care and Education Reconciliation Act signed into law on March 30, 2010 (Pub. L. No..."

12. RECENT DEVELOPMENTS AFFECTING REAL ESTATE AND PASS THROUGH ENTITIES
The American Law Institute Continuing Legal Education | October 17 - 19, 2012 | SU021 ALI-ABA 21

...Deadline Extended 2. Bad Check Penalty Provision Broadened G. The Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 1. Tax on Unearned Income 2. Tax on...

...after July 2, 2010 (the date of enactment). G. The Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 The Patient Protection and Affordable Care Act (the “Health Care...

13. WHAT EVERY EMPLOYER SHOULD KNOW ABOUT THE AFFORDABLE CARE ACT
The American Law Institute Continuing Legal Education | October 18 - 19, 2012 | CU020 ALI-ABA 261

...Coverage (Section 4980H) Notice 2011-36 -- Many provisions of the Patient Protection and Affordable Care Act (Affordable Care Act) that are designed to promote expanded, affordable health coverage become...

...No. 111-148, and amended by § 1003 of the Health Care and Education Reconciliation Act of 2010, enacted March 30, 2010, Pub. L. No. 111...

14. HEALTH REFORM -- EMPLOYER AND INDIVIDUAL MANDATES, EXCHANGES, GROUP HEALTH PLAN REQUIREMENTS, PATIENT PROTECTION AND OTHER SELECTED REQUIREMENTS
The American Law Institute Continuing Legal Education | September 20 - 21, 2012 | SU007 ALI-ABA 95

...2012 The American Law Institute; Roberta Casper Watson Health Reform - Patient Protection and Affordable Care Act of 2010 Health Reform - Employer and Individual Mandates, Exchanges, Group...

...Tempa, FL 33602 (813) 227-7487 rcwatson@trenam.com Health Reform - Patient Protection and Affordable Care Act of 2010 - Overview # The Patient Protection and Affordable Care Act (“PPACA”), enacted March 23, 2010 # Health Care and Education Reconciliation Act...

15. Just when you thought it couldn't get any more difficult.... Advanced Income Taxation of Estates and Trusts
ABA | September 15, 2012 8:50am | 2012 ABATAX-CLE 0915084

...a diligent and watchful eye on the changing landscape. The Health Care and Education Reconciliation Act of 2010 (“Health Care Law”) [FN1] is one of the more recent changes causing...

...as “Obamacare,” were actually passed as two separate laws. The Health Care and Education Reconciliation Act of 2010 (Pub. Law No. 111-152) and the Patient Protection and Affordable Care Act (Pub. Law No. 111-148) were signed into law by...

16. Putting the Pieces Together: Individual Mandate, Premium Assistance, and Employer Penalties in 2014
ABA | September 15, 2012 9:30am | 2012 ABATAX-CLE 0915069
...an Exchange established by the State under 1311 of the Patient Protection and Affordable Care Act.” See Code § 36B(b)(2) (A) and § 36B...

...used in this section which is also used in the Patient Protection and Affordable Care Act shall have the same meaning as when used in such...

17. VANGUARD HEALTH SYSTEMS, INC. AMENDMENT NO. 2 TO FORM S-1: REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933
City Bar Center for Continuing Legal Education | September 14, 2012 | 20120914P NYCBAR 152

...healthcare regulatory and reimbursement environment. Impact of health reform. The Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act of 2010 (collectively, the “Health Reform Law”), is expected to...

...the Fraud Enforcement and Recovery Act of 2009 and the Patient Protection and Affordable Care Act (“PPACA”) has not been interpreted by any court, and it...

18. MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT: WHAT’S NEW IN 2012 - SLIDES
The American Law Institute Continuing Legal Education | August 28, 2012 | TSUY01 ALI-ABA 1

...HCR = Health Care Reform (PPACA and HCERA) • PPACA or ACA = Patient Protection and Affordable Care Act (3/23/2010) • HCERA = Health Care and Education Reconciliation Act (3/30/2010) • ERISA = Employee Retirement Income Security Act of...

19. COMPENSATION ISSUES IN LLCS AND OTHER PASS-THROUGH ENTITIES
The American Law Institute Continuing Legal Education | July 26, 2012 | VCU0728 ALI-ABA 323

...HI Taxes on High Wage Employees (2013 and Thereafter) The Patient Protection and Affordable Care Act (“PPACA”) [FN73] and the Health Care and Education Reconciliation Act of 2010 (“HCERA”) [FN74] make significant changes to the treatment...

...Reconciliation Act of 2010,” as Amended, in Combination with the “Patient Protection and affordable Care Act” JCX-18-10 (March 21, 2010) (describing the Additional HI...

20. REVISED COMPENSATION ISSUES IN LLCS AND OTHER PASS-THROUGH ENTITIES (PART II WAS UPDATED 2/21/12 TO INCLUDE CONTINUATION OF THE PAYROLL TAX HOLIDAY AND OTHER ASPECTS OF THE COMING TAX CHANGES)
The American Law Institute Continuing Legal Education | July 23, 2012 | VCU0723 ALI-ABA 827

...HI Taxes on High Wage Employees (2013 and Thereafter) The Patient Protection and Affordable Care Act (“PPACA”) [FN73] and the Health Care and Education Reconciliation Act of 2010 (“HCERA”) [FN74] make significant changes to the treatment...

...Reconciliation Act of 2010,” as Amended, in Combination with the “Patient Protection and affordable Care Act” JCX-18-10 (March 21, 2010) (describing the Additional HI...
21. COMPENSATION ISSUES IN LLCs AND OTHER PASS-THROUGH ENTITIES - THIS OUTLINE HAS BEEN UPDATED (SEE CHAPTER 26)

The American Law Institute Continuing Legal Education | July 23, 2012 | VCU0723 ALI-ABA 579

...the HI component of the tax is not capped. The Patient Protection and Affordable Care Act (“PPACA”) [FN60] and the Health Care and Education Reconciliation Act of 2010 (“HCERA”) [FN61] make significant changes to the treatment...

...Reconciliation Act of 2010,” as Amended, in Combination with the “Patient Protection and affordable Care Act”

JCX-18-10 (March 21, 2010) (describing the Additional HI...}

22. CHOICE OF ENTITY ISSUES: PARTNERSHIP, C CORP OR S CORP

ALI-ABA Continuing Professional Education | July 18 - 20, 2012 | CU005 ALI-ABA 11

...employers. Sec. 9015 (as modified by Sec. 10906 of The Patient Protection and Affordable Care Act P.L. 111-148 b. Surtax on Investment Income i - There...

...business). Sec. 1411 (as modified by Sec. 1402 of The Health care and Education Reconciliation Act of 2010 P.L. 111-152 ii - Trusts and estates will...}

23. Section 469 -- Passive Activity Loss and Credit Rules 25 Years Later - Trends and Recent Developments

ABA | May 11, 2012 8:30am | 2012 ABATA- CLE 0511071

...Nossaman LLP Torrance, CA Los Angeles, CA I. Introduction. The Health care and Education Reconciliation Act of 2010 (supplementing the Patient Protection And Affordable Care Act of March in that year) introduced an “unearned income Medicare...

...§ 1402(a)(1) (the “2010 Reconciliation Act”) (supplementing the Patient Protection and Affordable Care Act, Pub. L. 111-148. [FN2] Boehm, IRS Official Addresses What...

24. IMPACT OF FEDERAL HEALTH CARE REFORM ON EMPLOYERS WITH CONTINGENT WORKERS - TAX MANAGEMENT WEEKLY REPORT ~ WESTLAW

ALI-ABA Topical Courses | April 16, 2012 | VCT0416 ALI-ABA 47

...December 12, 2011 By Alden J. Bianchi, Esq. [FNa1] The Patient Protection and Affordable Care Act of 20101 (the Act) ushered in a new era of...

...1. [FN1] P.L. 111-148 (2010), as amended by the Health Care and Education Reconciliation Act of 2010 ( P.L. 111-152 (2010)), the Medicare and Medicaid...

25. BATTLE OF THE COMMENTS UNDER CODE § 36B: DETERMINING “AFFORDABILITY” AND “MINIMUM VALUE” FOR PURPOSES OF ACCESS TO PREMIUM ASSISTANCE TAX CREDITS UNDER THE AFFORDABLE CARE ACT - FIRM ALERT

ALI-ABA Topical Courses | April 16, 2012 | VCT0416 ALI-ABA 39

...this rift and its consequences. Background Beginning in 2014, the Patient Protection and Affordable Care Act (the “Act”) provides premium tax credits to assist low-income...
List of 71 results for advanced: "patient protection" /s "affordable care act" & "health care...

26. TREASURY DEPARTMENT PROPOSES RULE IMPLEMENTING PREMIUM TAX CREDITS UNDER THE AFFORDABLE CARE ACT - FIRM ALERT
ALI-ABA Topical Courses  |  April 16, 2012  |  VCT0416 ALI-ABA 31

.ELB [FN1] But see Act § 2002, as added by Health Care and Education Reconciliation Act § 1004(e)(2) (disregarding five percentage points in applying...

27. IRS ISSUES ADDITIONAL GUIDANCE UNDER THE AFFORDABLE CARE ACT ON INFORMATIONAL REPORTING TO EMPLOYEES OF THE COST OF GROUP HEALTH INSURANCE COVERAGE - FIRM ALERT
ALI-ABA Topical Courses  |  April 16, 2012  |  VCT0416 ALI-ABA 21

.Cohn, Ferris, Glovsky and Popeo, P.C. AUGUST 17, 2011 The Patient Protection and Affordable Care Act [FN1] (the Act) transformed the regulation of health insurance markets...


28. DEPARTMENTS EXPAND GUIDANCE AND REQUEST INFORMATION ON PREVENTIVE CARE BENEFITS THAT NON-GRANDFATHERED GROUP HEALTH PLANS MUST PROVIDE
ALI-ABA Topical Courses  |  April 16, 2012  |  VCT0416 ALI-ABA 231

.Offices, visit www.segalco.com/about-us/contact-us-locations/ [FN1]. The Affordable Care Act is the abbreviated name for the Patient Protection and Affordable Care Act (PPACA), Public Law No. 111-148, as modified by the subsequently enacted Health Care and Education Reconciliation Act (HCERA), Public Law No. 111-152. [FN2]. Non-grandfathered group...

29. AFFORDABLE CARE ACT EXPANDS PREVENTIVE SERVICES FOR WOMEN
ALI-ABA Topical Courses  |  April 16, 2012  |  VCT0416 ALI-ABA 221

...rely on their attorneys for legal advice. Back [FN1]. The Affordable Care Act is the shorthand name for the Patient Protection and Affordable Care Act (PPACA), Public Law No. 111-48, as modified by the subsequently enacted Health Care and Education Reconciliation Act (HCERA), Public Law No. 111-152. (Return to the Capital...

30. AMERICAN HEALTH INSURANCE EXCHANGES UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT: AN OVERVIEW AND PRIMER - TAX MANAGEMENT COMPENSATION PLANNING JOURNAL
ALI-ABA Topical Courses  |  April 16, 2012  |  VCT0416 ALI-ABA 61
List of 71 results for advanced: "patient protection" /s "affordable care act" & "health care...

...PLANS MAXIMIZING YOUR FLEXIB AMERICAN HEALTH INSURANCE EXCHANGES UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT: AN OVERVIEW AND PRIMER - TAX MANAGEMENT COMPENSATION PLANNING JOURNAL Alden...

...with Permission, by Alden J. Bianchi, Esq. [FNa1] INTRODUCTION The Patient Protection and Affordable Care Act, [FN1] as amended by the Health Care and Education Reconciliation Act of 2010 [FN2] (collectively, the “Affordable Care Act” or the “Act”), [FN3] transforms the regulation of health insurance markets and health...

31. VARIOUS ISSUES OF “CAPITAL CHECKUP” THE SEGAL NEWSLETTER
ALI-ABA Topical Courses | April 16, 2012 | VCT0416 ALI-ABA 197

...parent of The Segal Company. All rights reserved. [FN1]. The Affordable Care Act is the shorthand name for the Patient Protection and Affordable Care Act (PPACA), Public Law No. 111-48, as modified by the subsequently enacted Health Care and Education Reconciliation Act (HCERA), Public Law No. 111-152. (Return to the Capital...

...parent of The Segal Company. All rights reserved. [FN1]. The Affordable Care Act is the shorthand name for the Patient Protection and Affordable Care Act (PPACA), Public Law No. 111-48, as modified by the subsequently enacted Health Care and Education Reconciliation Act (HCERA), Public Law No. 111-152. (Return to the Capital...

32. CHARITABLE PLANNING WITH RETIREMENT ACCOUNTS AND S CORPORATIONS
ALI-ABA Course of Study | April 12 - 13, 2012 | ST050 ALI-ABA 367

...employers. Sec. 9015 (as modified by Sec. 10906 of The Patient Protection and Affordable Care Act P.L. 111-148 b. Surtax on Investment Income i - There...

...business). Sec. 1411(as modified by Sec. 1402 of The Health Care and Education Reconciliation Act of 2010 P.L. 111-152 ii - Trusts and estates will...

33. COMPENSATION ISSUES IN LLCs AND OTHER PASS-THROUGH ENTITIES
ALI-ABA Topical Courses | April 10, 2012 | VCT0410 ALI-ABA 323

...HI Taxes on High Wage Employees (2013 and Thereafter) The Patient Protection and Affordable Care Act (“PPACA”) [FN73] and the Health Care and Education Reconciliation Act of 2010 (“HCERA”) [FN74] make significant changes to the treatment...

...Reconciliation Act of 2010,” as Amended, in Combination with the “Patient Protection and affordable Care Act” JCX-18-10 (March 21, 2010) (describing the Additional HI...

34. Recent Developments in Federal Income Taxation
ABA | February 18, 2012 2:00pm | 2012 ABATAX-CLE 0218126

...Insurance Issuers Relating to Coverage of Preventive Services Under the Patient Protection and Affordable care Act, 76 F.R. 46621 (8/3/11) Temp. Reg. § 54...

...Insurance Issuers Relating to Coverage of Preventive Services Under the Patient Protection and Affordable care Act, 76 F.R. 46677 (8/3/11) , promulgates identical proposed regulations...

35. Medicare Taxes and S Corporations (and Other Pass-Through Entities)
ABA | February 17, 2012 9:00am | 2012 ABATAX-CLE 0217102
List of 71 results for advanced: "patient protection" /s "affordable care act" & "health care...

36. Impact of the New Health Care Bills On Closely-Held Business
ABA  |  February 17, 2012 2:00pm  |  2012 ABATAAX-CLE 0217109

By: Thomas J. Nichols, J.D., C.P.A. [FN1] I. Overview The Patient Protection and Affordable Care Act, P.L. 111-148 ("PPACA"), and the Health Care and Education Reconciliation Act of 2010, P.L. 111-152 ("HCERA") (collectively, the "Health Care Bills"), will, if allowed to go into effect, dramatically alter the health...

...been certified to the employer under Section 1411 of the Patient Protection and Affordable Care Act as having enrolled for such month in a qualified health...

37. Impact of the New Health Care Bills On Closely-Held Business
ABA  |  February 17, 2012 9:00am  |  2012 ABATAAX-CLE 0217101

By: Thomas J. Nichols, J.D., C.P.A. [FN1] I. Overview The Patient Protection and Affordable Care Act, P.L. 111-148 ("PPACA"), and the Health Care and Education Reconciliation Act of 2010, P.L. 111-152 ("HCERA") (collectively, the "Health Care Bills"), will, if allowed to go into effect, dramatically alter the health...

...been certified to the employer under Section 1411 of the Patient Protection and Affordable Care Act as having enrolled for such month in a qualified health...

38. THE APPLICATION OF SELF-EMPLOYMENT TAX AND THE NEW MEDICARE TAX TO LLC MEMBERS AND LIMITED PARTNERS

ALI-ABA Course of Study  |  January 12 - 13, 2012  |  ST018 ALI-ABA 1

...and Medicare Taxes B. Employees and Partners Contrasted C. The Health Care and Education Reconciliation Act of 2010 1. The New Medicare Tax on Investment Income...

...the new Medicare tax on net investment income under the Health Care and Education Reconciliation Act of 2010 (the "2010 Health Care Act") [FN2] may require a new look at the choice...

39. SPECIAL NEEDS TRUSTS

The Florida Bar  |  2012  |  AT FL-CLE 17-1

...the Pre-existing Condition Insurance Plan (PCIP) established under the Patient Protection and Affordable Care Act (PPACA), Pub.L.No. 111-48 , enacted on March 23, 2010, as revised by the Health Care and Education Reconciliation Act of 2010, Pub.L.No. 111-52 , enacted on March 30, 2010, which together are known as the Affordable Care Act (ACA). This chapter is organized as a practitioner should approach...

40. MEDICARE

Massachusetts Continuing Legal Education, Inc.  |  2012  |  EPAII MA-CLE 28-1
..B premium amounts for some beneficiaries. Most recently, in the Patient Protection and Affordable Care Act of 2010 (PPACA) and Health Care and Education Reconciliation Act of 2010 (HCERA), referred to as the Affordable Care Act (ACA), also known as “Health Care Reform,” Congress made additional changes to Medicare, some of which...

41. HEALTH INSURANCE
Massachusetts Continuing Legal Education, Inc. | 2012 | MDLP111 MA-CLE 24-1

Recent federal reforms supersede and improve on Massachusetts law. The Patient Protection and Affordable Care Act requires health plans that offer dependent coverage, including self-insured...

...a) 1191(a) 42 U.S.C. § 300gg-3(a) The Patient Protection and Affordable Care Act of 2010, Pub. L. No. 111-148, 124 Stat. 119...

42. RECENT DEVELOPMENTS AFFECTING REAL ESTATE AND PASS THROUGH ENTITIES
ALI-ABA Course of Study | November 2 - 4, 2011 | ST015 ALI-ABA 21

Deadline Extended 2. Bad Check Penalty Provision Broadened E. The Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 1. Tax on Unearned Income 2. Tax on...

...after July 2, 2010 (the date of enactment). E. The Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010 The Patient Protection and Affordable Care Act (the “Health Care...

43. DOL, HHS, and IRS Issue Amendments to Rules Relating to Internal Claims and Appeals and External Review Processes under the Affordable Care Act

ABA | October 21, 2011 4:05PM | 2011 ABATAX-CLE 1021101

...MORAN, MINTZ LEVIN The “insurance market reform” provisions of the Patient Protection and Affordable Care Act as amended by the Health Care and Education Reconciliation Act of 2010 (together, the Act) generally require health insurance issuers...

44. Treasury Department Proposes Rule Implementing Premium Tax Credits Under the Affordable Care Act

ABA | October 21, 2011 4:05PM | 2011 ABATAX-CLE 1021103

...Affordable Care Act BY ALDEN J. BIANCHI, MINTZ LEVIN The Patient Protection and Affordable Care Act [FN1] (the Act) transformed the regulation of health insurance markets...

...Pub. L. No. 111-148 (2010), as amended by the Health Care and Education Reconciliation Act of 2010 (Pub. L. 111-152 (2010)), the Medicare and...

45. Labor, Health and Human Services, and Treasury Departments Issue Proposed Regulations Implementing the “Summary of Benefits and Coverage” Requirement under the Affordable Care Act

ABA | October 21, 2011 4:05PM | 2011 ABATAX-CLE 1021100

...Affordable Care Act BY ALDEN J. BIANCHI, MINTZ LEVIN The Patient Protection and Affordable Care Act [FN1] (the Act) directs the Departments of Labor, Health and...

...Pub. L. No. 111-148 (2010), as amended by the Health Care and Education Reconciliation Act of 2010 (Pub. L. 111-152 (2010)), the Medicare and...
46. CURRENT DEVELOPMENTS: REGULATIONS, RULINGS, AND OTHER IRS PRONOUNCEMENTS, COURT OPINIONS, PROPOSED AND ENACTED LEGISLATION, AND OTHER CURRENT DEVELOPMENTS

ALI-ABA Course of Study | October 13 - 14, 2011 | ST013 ALI-ABA 1

...of IRS's progress in implementing tax-exempt hospital provisions of Patient Protection and Affordable Care Act (see IV A 6 a). 3. Assessment of IRS's actions...

...arbitrage practices by colleges and universities. 6. Selected provisions of Patient Protection and Affordable Care Act (Pub. L. No. 111-148 a. Additional requirements for tax...

47. CHARITABLE PLANNING WITH RETIREMENT ACCOUNTS AND S CORPORATIONS

ALI-ABA Course of Study | June 2 - 3, 2011 | SS045 ALI-ABA 307

...employers. Sec. 9015 (as modified by Sec. 10906 of The Patient Protection and Affordable Care Act P.L. 111-148 b. Surtax on Investment Income i - There...

...business). Sec. 1411 (as modified by Sec. 1402 of The Health Care and Education Reconciliation Act of 2010 P.L. 111-152 ii - Trusts and estates will...


ABA | May 6, 2011 3:00pm | 2011 ABATAAX-CLE 0506070

...BUSINESS By: Thomas J. Nichols, J.D., C.P.A. I. Overview The Patient Protection and Affordable Care Act, P.L. 111-148 (“PPACA”), and the Health Care and Education Reconciliation Act of 2010, P.L. 111-152 (“HCERA”) (collectively, the “Health Care Bills”), will, if allowed to go into effect, dramatically alter the health...

...been certified to the employer under Section 1411 of the Patient Protection and Affordable Care Act as having enrolled for such month in a qualified health...

49. MENTAL HEALTH PARITY AND ADDICTION EQUITY ACT: WHERE WE ARE NOW

ALI-ABA Course of Study | April 6-8, 2011 | CS030 ALI-ABA 1

...diamond>> HCR = Health Care Reform (PPACA and HCERA) <<<diamond>> PPACA = Patient Protection and Affordable Care Act (3/23/2010) <<<diamond>> HCERA = Health Care and Education Reconciliation Act (3/30/2010) <<<diamond>> ERISA = Employee Retirement Income Security Act...

50. INTRODUCTION TO HEALTH CARE REFORM

ALI-ABA Course of Study | April 6 - 8, 2011 | SS030 ALI-ABA 553

...Overview • Health care reform is a product of two statutes -- Patient Protection and Affordable Care Act (“PPACA”) -- Health Care and Education Reconciliation Act of 2010 (“Reconciliation Act”) • Effective Date: Three phases -- First Phase...

51. HEALTH CARE REFORM: YOUR 2011 CHECKLIST

ALI-ABA Course of Study | April 6 - 8, 2011 | SS030 ALI-ABA 583

...Abbreviations/Definitions • HCR = Health Care Reform (PPACA and HCERA) • PPACA = Patient Protection and Affordable Care Act (3/23/2010) • HCERA = Health Care and Education Reconciliation Act (3/30/2010) • ERISA = Employee Retirement Income Security Act of...

52. WHAT'S NEW AND IMPORTANT IN ERISA LITIGATION

ALI-ABA Course of Study | March 31 - April 2, 2011 | SS032 ALI-ABA 745
most important pending cases involve the validity (constitutionality) of the Patient Protection and Affordable Care Act (PPACA - the Health Reform Law, Public Law 111-148, and...)

Map FAQs FAQs on Health Care Reform and COBRA Law Patient Protection and Affordable Care Act Health Care and Education Reconciliation Act of 2010 EBSA Health Related Information Consumer Information on Health...

53. LEGISLATIVE AND REGULATORY UPDATE
ALI-ABA Course of Study | March 22 - 24, 2011 | SS024 ALI-ABA 229

...has made a request for an initial agreement. G. Legislation: Patient Protection and Affordable Care Act. On March 23, 2010, President Obama signed into law health care legislation, the Patient Protection and Affordable Care Act, Pub. L. No. 111-148 (2010), as amended by the Health Care and Education...

54. IRS/TREASURY 2010-11 PRIORITY GUIDANCE PLAN: EMPLOYEE BENEFITS
ALI-ABA Course of Study | March 16 - 18, 2011 | SS037 ALI-ABA 311

...Employment Taxes 1. Guidance under §45R as added by the Patient Protection and Affordable Care Act. [FN112. Regulations under §83 to incorporate the holding in...

...medical devices under §4191, as added by §1405 of the Health Care and Education Reconciliation Act. 6. Guidance under §4481 (as amended by the American Jobs...

55. GROOM LAW MEMOS AND FEDERAL REGISTER EXCERPTS ON HEALTH PLAN DRAFTING CHANGES REQUIRED BEFORE 12/31/11
ALI-ABA Course of Study | March 16 - 18, 2011 | SS037 ALI-ABA 423

...and Human Services 45 CFR Parts 144 146, and 147 Patient Protection and Affordable Care Act: Requirements for Group Health Plans and Health Insurance Issuers Under the Patient Protection and Affordable Care Act Relating to Preexisting Condition Exclusions, Lifetime and Annual Limits, Rescissions, and Patient Protections; Final Rule and Proposed Rule [NOTE] TO RETRIEVE THE FULL...

...Interim Final Rule (or Regulation) addressing several provisions of the Patient Protection and Affordable Care Act (PPACA). 75 Fed. Reg. 37188 (June 28, 2010) The new...

56. The New In-Plan Roth Conversions
ABA | January 21, 2011 11:00am | 2011 ABATAAX-CLE 0121030

...employer securities. Why will waiting until 2013 seriously impact taxation? # Patient Protection and Affordable Care Act, as modified by the Health Care and Education Reconciliation Act of 2010 were enacted on 3/23/2010. # Impacts penalty...

57. Assessing the Impact of the Health Care Reform Insurance Nondiscrimination Rules on Executive Employment Agreements
ABA | January 21, 2011 9:30am | 2011 ABATAAX-CLE 0121012

...and group insurance market reforms enacted as a part of Patient Protection and Affordable Care Act (the “PPACA”), [FN1] as amended the Health Care and Education Reconciliation Act (the “Reconciliation Act”) [FN2] (collectively, the “Affordable Care Act” or the “Act”) amend Public Health Service Act (“PHSA”) §§...

58. The Impact of the New Health Care Bills on Closely Held Businesses
ABA | January 21, 2011 9:00am | 2011 ABATAAX-CLE 0121093
List of 71 results for advanced: "patient protection" /s "affordable care act" & "health care...
64. **Assessing the Impact of the Health Care Reform Insurance Non-discrimination Rules on Executive Employment Agreements**

ABA | September 25, 2010 10:30am | 2010 ABATAAX-CLE 0925026

...and group insurance market reforms enacted as a part of Patient Protection and Affordable Care Act (the “PPACA”), [FN1] as amended the Health Care and Education Reconciliation Act (the “Reconciliation Act”) [FN2] (collectively, the “Affordable Care Act” or the “Act”) amend Public Health Service Act (“PHSA”) §§...

65. **The Next Chapter in Healthcare Reform: Patient Protection & Preventive Care Regulations**

ABA | September 23, 2010 2:35pm | 2010 ABATAAX-CLE 0923029

...5000 Next Chapter in Healthcare Reform: Patient Protection Regulations The Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act (together, the “Act”), popularly known as “healthcare reform,” significantly alters...

66. **Choice of Entity in Light of New and Proposed Legislation**

ABA | September 23, 2010 9:20am | 2010 ABATAAX-CLE 0923065

...the reach of the self-employment tax. Pursuant to the Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act, new IRC section 1411 will provide that individuals who have...

67. **Panel Presentation**

ABA | September 23, 2010 4:15pm | 2010 ABATAAX-CLE 0923107

...I.R.C. § 7701(o) - “Clarification of Economic Substance Doctrine” A. Health Care and Education Reconciliation Act of 2010, Pub. L. No. 111-152, § 1409, 124...

...Reconciliation Act of 2010,” as amended, in combination with the “Patient Protection Act and Affordable Care Act,” (JCX-18-10), Mar. 21, 2010. 1) Transactions to Which...

68. **Choice of Entity in Light Of New and Proposed Legislation**

ABA | September 23, 2010 9:20am | 2010 ABATAAX-CLE 0923066

...taxpayers that are subject to the itemized deduction scaleback), the Patient Protection and Affordable Care Act and Health Care Reconciliation Act (the “Obama Health Care Acts...


69. **THE NEXT CHAPTER IN HEALTHCARE REFORM: PATIENT PROTECTION AND PREVENTIVE CARE REGULATIONS**

ALI-ABA Course of Study | September 13 - 14, 2010 | SS013 ALI-ABA 207

...Reserved. Next Chapter in Healthcare Reform: Patient Protection Regulations The Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act (together, the “Act”), popularly known as “healthcare reform,” significantly alters...

70. **SELECTED REGULATORY DEVELOPMENTS: GOVERNMENTAL PLANS, JULY 31, 2009 THROUGH JULY 30, 2010**

ALI-ABA Course of Study | September 13 - 14, 2010 | SS013 ALI-ABA 179
List of 71 results for advanced: "patient protection" /s "affordable care act" & "health care...

...27 under the Affordable Care Act. (In this Notice, the “Affordable Care Act” refers to the Patient Protection and Affordable Care Act, Public Law No. 111-149 (PPACA), and the Health Care and Education Reconciliation Act of 2010, Public Law No. 111-152 (HCERA), signed into...

71. WHAT EVERY ESTATE PLANNER NEEDS TO KNOW ABOUT MEDICARE
ALI-ABA Course of Study  |  September 13 - 14, 2010  |  SS007 ALI-ABA 183

...CHANGES TO MEDICARE IN 2010 HEALTH REFORM LAW The comprehensive health care reform legislation (the Patient Protection and Affordable Care Act [PPACA; P.L. 111-148 ], amended by the Health Care and Education Reconciliation Act of 2010 [HCERA; P.L. 111-152 ]), includes several provisions related...

...than ten years. Richard Foster, “Estimated Financial Effects of the ‘Patient Protection and Affordable Care Act’ as Passed by the Senate on December 24, 2009,” Office...