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Health Care Reform Legislation and Its Impact on Multiemployer Funds and Beyond

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Despite its limited mention of multiemployer plans, the Patient Protection and Affordable Care Act raises a multitude of issues unique to these plans. From different rules applying to grandfathered and non-grandfathered health plans to provisions applying to all plans (regardless of their grandfathered status, or lack thereof), such as the annual limit requirement and W-2 reporting of coverage values, multiemployer group health plans have much to plan for and many uncertainties to navigate as they comply with the new rules. In this chapter, appearing in *The Regulation of Compensation: Proceedings of the New York University 66th Annual Conference on Labor*, SRZ partner Mark E. Brossman and associate Melissa J. Sandak analyze the Affordable Care Act's impact on these plans.

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