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EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION

**ALERT**

NOVEMBER 12, 2007

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[www.mintz.com](http://www.mintz.com)

One Financial Center  
Boston, Massachusetts 02111  
617 542 6000  
617 542 2241 fax

701 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004  
202 434 7300  
202 434 7400 fax

666 Third Avenue  
New York, New York 10017  
212 935 3000  
212 983 3115 fax

707 Summer Street  
Stamford, Connecticut 06901  
203 658 1700

## An Employers' Guide to the 2006 Massachusetts Health Care Reform Act

*Updated As of November 12, 2007*

For a copy of the most current version of *An Employers' Guide to the 2006 Massachusetts Health Care Reform Act*, please click [here](#). This version of the guide is updated to include the following items:

- September 14, 2007 Division of Health Care Finance and Policy (DHCFP) Administrative Bulletin (addressing the application of the primary Fair Share Contribution (FSC) test to multiemployer plans and government contract mandates);
- October 3, 2007 Division of Unemployment Assistance Filing Instructions (establishing rules for complying with the FSC requirement and the electronic filing of Health Insurance Responsibility Disclosure data);
- November 1, 2007 DHCFP Administrative Bulletin (addressing the application of the secondary FSC test to multiemployer plans and government contract mandates);
- expanded discussion of the affordability rules under the Act's individual mandate; and

203 658 1701 fax

2029 Century Park East  
Los Angeles, California 90067

310 586 3200  
310 586 3202 fax

1400 Page Mill Road  
Palo Alto, California 94304  
650 251 7700  
650 251 7739 fax

9255 Towne Centre Drive  
San Diego, California 92121  
858 320 3000  
858 320 3001 fax

The Rectory  
9 Ironmonger Lane  
London EC2V 8EY England  
+44 (0) 20 7726 4000  
+44 (0) 20 7726 0055 fax

- expanded discussion of the FSC rules to employee leasing arrangements.

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*If you have any questions concerning the information discussed in this advisory or any other employee benefits topic, please contact one of the attorneys listed below or your primary contact with the firm who can direct you to the right person. We would be delighted to work with you.*

Alden Bianchi

617.348.3057 | [AJBianchi@mintz.com](mailto:AJBianchi@mintz.com)

Tom Greene

617.348.1886 | [TMGreene@mintz.com](mailto:TMGreene@mintz.com)

Addy Press

617.348.1659 | [ACPress@mintz.com](mailto:ACPress@mintz.com)

Pamela Fleming

617.348.1664 | [PBFLeming@mintz.com](mailto:PBFLeming@mintz.com)

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