

## EMPLOYEE BENEFITS AND EXECUTIVE COMPENSATION ALERT

**JANUARY 16, 2007** 

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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 203 658 1701 fax

## The Massachusetts Health Care Reform Act Update: Effective Dates Pushed Back for HIRD Form Requirement and Insurance Nondiscrimination Rule

Signed into law on the last day of the Romney Administration, Chapter 450 of the Acts of 2006, *An Act Further Regulating Health Care Access*, tinkered with certain provisions of the Massachusetts health care reform act and delayed some effective dates that are of particular interest to employers, including the following:

The Health Insurance Responsibility Disclosure (HIRD) Form.
The HIRD form requirement is explained in our Employee
Benefits Advisory of January 5, 2007. Under this provision,
employers are required to track and report certain information
required to administer and enforce the new law.

The effective date of this requirement has been moved to July 1, 2007 from January 1, 2007.

 The Insured Plan Nondiscrimination Requirement. The insured plan nondiscrimination requirement is explained in our Employee Benefits Advisory of October 31, 2006. Under this requirement, insured plans are generally required to offer the same group health insurance coverage on generally the same terms to all full-time employees.

The effective date of this requirement has been moved to July 1, 2007 from January 1, 2007.

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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

1620 26th Street Santa Monica, California 90404 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 Alden Bianchi 617.348.3057 | AJBianchi@mintz.com

Tom Greene 617.348.1886 | TMGreene@mintz.com

Addy Press 617.348.1659 | ACPress@mintz.com

Pamela Fleming 617.348.1664 | PBFleming@mintz.com

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