

# THE FUTURE STATE OF ACA OWNERSHIP

Though HR has traditionally owned ACA reporting, the future ownership model is a more balanced approach based on department expertise.



## OBLIGATIONS

Dividing ACA responsibilities reduces the burden on HR and allows each department to focus on its strengths.



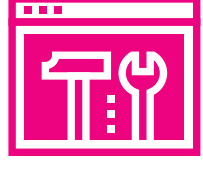
### Finance

- Merger & acquisition liabilities
- Employer mandate penalty liabilities
- Letter 227 ESRP tax payments



### Legal

- Worker classification
- Control group setup
- Merger & acquisition implementations
- Documentation & recordkeeping
- Sign off on positions taken



### IT

- Data feeds from HR, Payroll and third-party systems
- Data quality review
- Timeliness of data feeds



### Payroll

- 1095-C distribution
- 1095-C corrections
- Affordability safe harbors
- Timesheet/hours of service audits



### HR

- FTE reconciliation
- Offers to active, COBRA & retirees
- Benefit plan setup
- Maintaining minimum plan cost
- Dependent audits
- Benefits eligibility tracking
- Exchange notification & appeals



### Tax

- 1094-C and 1095-C filings with IRS
- Accepted with errors IRS response
- ALE member structure
- Letter 226J ESRP inquiry
- Letter 227 ESRP tax responses

## VENDOR TOOLS & SUPPORT

Vendor tools are essential to help support the matrixed ACA ownership model. Software can provide each department the data it needs and automate the workflow between departments.

### Finance

- IRS notice disposition and tracking
- MEC risk reports on mergers & acquisitions

### Legal

- ALE/EIN setup
- Mergers & acquisition visibility
- Records on appeals and IRS notices

### IT

- File processing status
- SFTP and file specifications
- Data quality review on core errors, missing demographic data

### Payroll

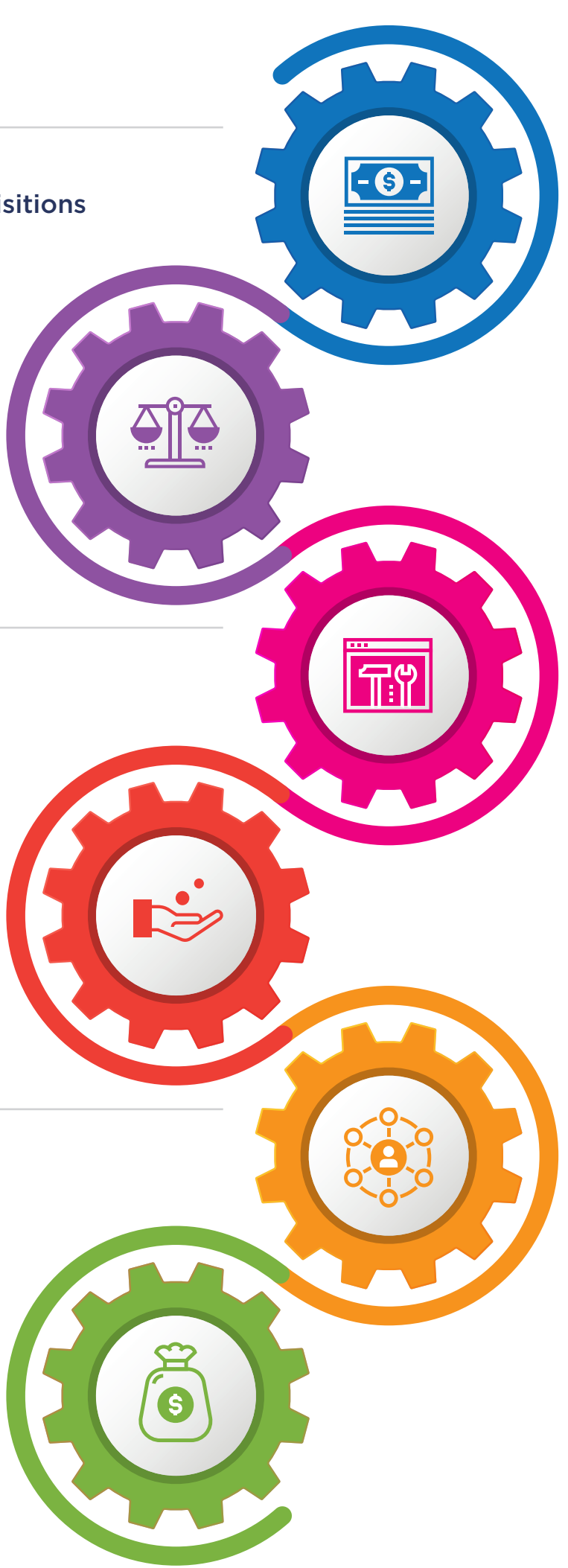
- 1095-C review and approval
- Correction submissions
- Affordability reports
- Data quality review on hours

### HR

- Measurement reports
- Plan ID setup
- IRS error lists
- COBRA and active offer codes
- Data quality review on benefits data
- Critical data errors

### Tax

- Subsidy notice
- IRS transmissions
- ALE structure
- MEC financial risk
- IRS pending penalties
- 1094-C approval tracking



Need help navigating ACA compliance and turning your payroll and benefits information into ACA-ready data? [We can help.](#)



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