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Subject: All Tribes Broadcast for 12-09-2014 - Health Care Reform in Indian Country - ACA Policy Updates for Tribes  
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# Health Care Reform in Indian Country

Self-Governance Communication & Education

*Self-Governance Tribes Striving Towards Excellence in Health Care*

## ACA Policy Updates for Tribes

December 9, 2014

The following are some recent updates regarding the Affordable Care Act (ACA) that may be of interest to your Tribe or Tribal Organization.

### **Claiming the Exemption to the Tax Penalty for Not Having Insurance**

*Will people who claim an exemption on their taxes be more likely to have an audit by IRS than those who obtain an Exemption Certificate Number (ECN) from the Marketplace?* This was a question asked by participant on the October 22, 2014, Tribal Self-Governance Advisory Committee (TSGAC) webinar presented by Doneg McDonough, entitled, "Updated and Simplified!!! Securing an Exemption from the Affordable Care Act's Tax Penalty for Not Maintaining Minimum Essential Coverage." The answer provided by the Internal Revenue Service (IRS) is "No." On November 18, 2014, a representative from the IRS met with the Medicaid, Medicare and Health Reform Policy Committee (MMPC) of the National Indian Health Board (NIHB). He stated that American Indians and Alaska Natives will not be more likely to face an IRS audit if they claim their Indian status or the hardship exemption for Indian Health beneficiaries using Part 3 on Form 8965 when they file their taxes.

### **Advanced Payment of Premium Tax Credits for Health Insurance**

Tribes that have been providing enrollment assistance and Tribal Sponsorship for people to purchase health insurance through the Marketplaces established by the ACA have to be concerned about people filing their taxes so that they will be eligible for tax credits the following year. At the November 18<sup>th</sup> meeting with the MMPC, the IRS representative stated that people will have until October 15<sup>th</sup> to file their taxes before their advanced payment of tax credits for insurance premiums will be cut off. He also said that the forms and instructions for reconciliation of tax credits are actually designed to be used with electronic tax-filing software programs. While the paper versions may seem very complex, it is easy to do using TurboTax or a similar free tax preparation computer program (<http://www.irs.gov/uac/Free-File:-Do-Your-Federal-Taxes-for-Free>).

### **Tribal Hospitals can do Presumptive Eligibility for Medicaid**

ACA encourages hospitals, including Indian health hospitals, to make presumptive eligibility determinations for people who are seeking care. At the Tribal Technical Advisory Group (TTAG) meeting held in Washington, DC, on November 19, 2014, CMS officials said that if a hospital makes a presumptive eligibility determination and it turns out that the person is not eligible for Medicaid, then the hospital is held harmless and does not have to repay the state Medicaid program.

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*Thank you and hope all is well,*

*SGCE Tribal Consortium Staff.*

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