

Impact of the Affordable Care Act “Employer Mandate” on Tribes and Proposed Targeted Relief

Tribe #1 Great Plains Area Tribe

<u>ACA: Current</u>		<u>ACA: Modified</u>	
704	- total full-time employees	704	- total full-time employees
704	- applicable employees	684	- tribal member employees
\$2,160	- employer §4980H payments (2016)	20	- non-tribal member employees
\$1,520,640	- Tribal annual payment	-30	- ACA general exemption
		0	- applicable employees
		\$2,160	- employer §4980H payments (2016)
		\$0	- Tribal annual payment

Tribe #2 Upper Midwest Area Tribe

<u>ACA: Current</u>		<u>ACA: Modified</u>	
494	- total full-time employees	494	- total full-time employees
494	- applicable employees	288	- tribal member employees
\$2,160	- employer §4980H payments (2016)	206	- non-tribal member employees
\$1,067,040	- Tribal annual payment	-30	- ACA general exemption
		176	- applicable employees
		\$2,160	- employer §4980H payments (2016)
		\$380,160	- Tribal annual payment

Tribe #3 California Tribe

<u>ACA: Current</u>		<u>ACA: Modified</u>	
2,400	- total full-time employees	2,400	- total full-time employees
2,400	- applicable employees	684	- tribal member employees
\$2,160	- employer §4980H payments (2016)	1,716	- non-tribal member employees
\$5,184,000	- Tribal annual payment	-30	- ACA general exemption
		1,686	- applicable employees
		\$2,160	- employer §4980H payments (2016)
		\$3,641,760	- Tribal annual payment