



## FY 2017 Recommended Budget Budget Question

**Board Question #: 94**

**BUDGET QUESTION:** Health insurance is listed under mandatory Schools costs. Is providing health insurance required by law?

**RESPONSE:** Under the Affordable Health Care Act, employers with 100 or more full-time equivalent employees (FTE) are required to insure at least 70% of their full-time workers by 2015 and 95% by 2016. If an employer doesn't provide coverage, provides coverage that doesn't offer minimum value, or provides coverage that is unaffordable, then they must make a per-employee, per-month "Employer Shared Responsibility Payment". The IRS will provide the employer with a notice about the payment.