

## Mendel Quoted in *Tax Notes* Story titled “Practitioners Pleased With Revised Approach to Employee Status Under Insurance Mandate”

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Linda Mendel, of counsel in the Vorys Columbus office, was quoted in a *Tax Notes* story regarding guidance issued by the IRS related to how employers will to calculate full- or part-time status of current and new employees under the large employer health insurance mandate of the Affordable Care Act (ACA). According to the story, if an employer cannot determine at the time of hire that an employee will work full time, the employer can determine the employee's status (full-time or part-time) at the end of a measurement period of three to 12 months. If, after the initial measurement period, an employee is determined to be full-time the employer must make health insurance coverage available.

The story states:

*“After an employee is employed for an entire initial measurement period, that employee must be tested under the measurement period for ongoing employees.*

*‘This is enough guidance for most employers to begin programming compliance systems,’ said Linda R. Mendel of Vorys, Sater, Seymour and Pease LLP. However, she added that ‘the guidance does not have a mechanism to solve the issue of employers making current contributions to multiemployer plans to provide coverage in a future month, when the penalties are based on whether an employee has current coverage.’*

*Mendel added that the IRS has said it is aware of the issue and that she believes guidance will be issued to address it.”*

To read the entire story, visit the *Tax Notes* [website](#). (Subscription required).