

## Health Care Law E-news

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### Health Reform: A Summary of the Patient Protection and Affordable Care Act

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The Patient Protection and Affordable Care Act (the "Act") is arguably the most sweeping legislation impacting the health insurance and health services industries in United States history. While some argue that the legislation does not go far enough in reform, others argue that it has gone too far: Will the Act lead to a single payer system? Will the projected cost savings materialize? Will the Act's expenditures outstrip the ability of the country to pay for it? Will the Act improve or diminish the quality of health care delivery in the United States? Is the Act even Constitutional? Although many debate the merits of the Act, most agree that reforms were necessary.

While we do not attempt to answer the above questions, we wanted to provide a preliminary tool for you to begin understanding the scope and depth of some of the significant changes that the Act has made to the delivery of health care.

Below are links to our initial thoughts and analyses to the Act:

Part 1: [Employer/Employee Implications](#)

Part 2: [Tax Implications](#)

Part 3: [Medicaid](#)

Part 4: [Medicare](#)

Part 5: [Providers](#)

Part 6: [Exchanges](#)

Each part has various subparts that address more specific issues. For instance, in [Employer/Employee Implications](#) (Part 1) there is a section on "Employer Mandates". [Tax Implications](#) (Part 2) has a section on "Excise Tax on High-Cost ('Cadillac') Health Plans". [Medicaid](#) (Part 3) contains a section on the "Children's Health Insurance Program (CHIP)". And a section in [Providers](#) addresses "Provider Screening". We hope this organization will make it easier for you to readily obtain the information you need most. Since the Act was well over 2000 pages, we do not intend that this Alert should be an exhaustive analysis, but merely illustrative of what the Act contains.

We also consider this discussion a work in progress: we plan on updating you as the situation changes (i.e., as amendments are made and regulations are proposed and promulgated). To receive these updates, please make sure that you are registered for our e-news by visiting <http://www.butzel.com/pbsign.htm>.

As always, our Health Industry Team is here to provide the knowledge and counsel to assist you through this sweeping change in Health Law. Whether your needs are as an employer with concerns regarding which benefits should be provided to employees; as a provider of health services concerned about the tax implications of the Act; or if you are involved in other aspects of health care, our Health Industry Team has the capability to provide the timely expertise needed. Please let us know if you have any questions or comments.

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