



PATIENT PROTECTION & AFFORDABLE CARE ACT NOTICES

Notice of Rescission

Under the Patient Protection and Affordable Care Act (ACA), Benefit Options cannot retroactively cancel or terminate an individual's coverage, unless the individual performs an act, practice, or omission that constitutes fraud, or unless the individual makes an intentional misrepresentation of material fact, as prohibited by the terms of the plan or coverage. If the Benefit Options plan rescinds coverage under the allowed grounds, affected individuals must be provided at least 30 days advance notice.

A cancellation or discontinuance of coverage is not a rescission if the cancellation or discontinuance of coverage has only a prospective effect; or the cancellation or discontinuance of coverage is effective retroactively to the extent it is attributable to a failure to timely pay required premiums or contributions towards the cost of coverage.

Form W-2 Notice

Pursuant to the ACA for tax years starting on and after January 1, 2011, in addition to the annual wage and tax statement employers must report the value of each employee's health coverage on form W-2, although the amount of health coverage will remain tax-free. The W-2s due in early 2012 will be the first to report coverage costs for the prior calendar year.

Notice about the Summary of Benefits and Coverage (SBC) and Uniform Glossary

On February 9, 2011, as part of the ACA, the federal government announced new rules regarding the disclosure of the Summary of Benefits and Coverage (SBC) and Uniform Glossary. These regulations require group health plans and health insurance issuers that offer coverage for groups and individuals to provide access to the SBC and Uniform Glossary effective October 22, 2012. The SBC documents along with the uniform glossary is posted electronically to the Benefit Options Website or you may also contact HR-Benefits to obtain a copy.

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