



Health Care Reform Update



IMPORTANT NOTICE REGARDING HEALTHCARE REFORM **Update #48** **June, 2015**

Fourth Circuit is affirmed in King v. Burwell

Decision of the Fourth Circuit was just affirmed by the US Supreme Court this morning in King v. Burwell, 6-3. The six justices that voted to affirm the case were Roberts, Kennedy, Ginsburg, Breyer, Sotomayor, and Kagan.

This case challenged an IRS regulation imposed under the Affordable Care Act that allowed subsidies on both state and federally established health insurance exchanges. The plaintiffs alleged the IRS regulation violated the plain language of the law enacted by Congress, which states that only those who purchase health coverage in a state established exchange were eligible for subsidies.

This means that individuals who get their health insurance through an exchange established by the federal government will be eligible for tax subsidies.

Bernie Lowe & Associates, Inc. is not providing any legal advice with regard to compliance with the requirements of the Affordable Care Act ("ACA"). Bernie Lowe & Associates, Inc. makes no representation as to the impact of plan changes on a plan's grandfathered status or interpretation or implementation of any other provisions of ACA. Bernie Lowe & Associates, Inc. will not determine whether coverage is discriminatory or otherwise in violation of Internal Revenue Code Section 105(h).