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ONE HUNDRED THIRTEENTH CONGRESS
Congress of the United States
House of Representatives
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August 2, 2013

The Honorable Mark Iwry
Senior Advisor to the Secretary
Deputy Assistant Secretary for Retirement and Health Policy
U.S. Department of Treasury
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

Dear Mr. Iwry:

Thank you for appearing before the Subcommittee on Oversight and Investigations on Thursday, July 18, 2013, to testify at the hearing entitled "Patient Protection and Affordable Care Act: Implementation in the Wake of Administrative Delay."

Pursuant to the Rules of the Committee on Energy and Commerce, the hearing record remains open for ten business days to permit Members to submit additional questions for the record, which are attached. The format of your responses to these questions should be as follows: (1) the name of the Member whose question you are addressing, (2) the complete text of the question you are addressing in bold, and (3) your answer to that question in plain text.

Also attached are Member requests made during the hearing. The format of your responses to these requests should follow the same format as your responses to the additional questions for the record.

To facilitate the printing of the hearing record, please respond to these questions and requests by the close of business on Friday, August 16, 2013. Your responses should be mailed to Brittany Havens, Legislative Clerk, Committee on Energy and Commerce, 2125 Rayburn House Office Building, Washington, D.C. 20515 and e-mailed in Word format to brittany.havens@mail.house.gov.

Thank you again for your time and effort preparing and delivering testimony before the Subcommittee.

Sincerely,



Tim Murphy
Chairman
Subcommittee on Oversight and Investigations

cc: Diana DeGette, Ranking Member, Subcommittee on Oversight and Investigations

Attachments

Attachment 1—Additional Questions for the Record

The Honorable G. K. Butterfield

1. Thank you Deputy Assistant Secretary Iwry for your testimony. At the June 26th hearing of this Subcommittee, we heard from business owners who unanimously agreed during questioning that they embrace the goal of the Affordable Care Act to make affordable insurance available to every single American. Those business leaders also agreed during questioning that good corporate citizens should look for responsible ways to comply with the law. What I took from that hearing is that businesses have accepted this is the law of the land and are committed to working with us to ensure that implementation of the Marketplaces and other aspects of the law go smoothly.

The Treasury Department Appears to be working closely with many of these stakeholders to find the best way to ensure the law of the land is implemented effectively. The Administration's decision to provide transition relief preserves the ability of business employees and individuals to access tax credits offered by the ACA starting in 2014. And there will still be safeguards in place to prevent access to premium tax credits in error. Once the Marketplaces are up and running, more than 30 million additional Americans, including 137, 000 of my constituents in eastern North Carolina who currently lack health insurance, will be able to benefit from more comprehensive and more affordable health insurance under the ACA.

The Treasury's decision to delay implementation of certain requirements under the Affordable Care Act is designed to help businesses come in compliance with the law, while enabling people to be able to participate in the Marketplaces set to begin in 2014. **If I am an employee of a business in Goldsboro, North Carolina who wishes to purchase a qualified health plan from the Marketplaces and I qualify under the law for a credit, will I still be able to receive that credit regardless of transition relief? Will transition relief impact in any way the ability of individuals to access the Marketplaces and receive affordable health insurance?**

2. **Can you describe the safeguards and income verification steps in place that ensure an employee from a company in, for instance, Elizabeth City, North Carolina will not receive a premium credit in error? What type of penalties will be in place for individuals who try to receive credits they do not qualify for?**
3. The decision to move forward with transition relief for 2014 came with a great deal of outreach and communication with stakeholders. As I mentioned earlier, we recently heard from a panel of businesses before this committee who embraced the goal of the law to provide affordable health insurance to all Americans and believed good corporate citizens should make efforts to comply with the law. **In Treasury's communications with these stakeholders, have you found that most businesses have accepted this law, aim to comply with it, and are interested in finding ways to provide affordable health care to their employees? Would you say that transition assistance will make it easier for businesses that embrace the goals of the ACA to comply with the law?**

4. You mentioned that employers and affected entities may voluntarily comply with reporting provisions from 2014. It is encouraging that employer who embrace the ACA are preparing to assist with the implementations of this law, even though they will not be required to for another year. **Can you provide some examples of employers who are preparing to report voluntarily in 2014? Will employers who voluntarily report information in 2014 be responsible for “assessable payments”? Will employers who do voluntarily report in 2014 be rewarded for doing so?**

Attachment 2—Member Requests for the Record

During the hearing, Members asked you to provide additional information for the record, and you indicated that you would provide that information. For your convenience, descriptions of the requested information are provided below.

The Honorable Tim Murphy

1. Please submit the information you have on the burdens and costs for individuals and businesses.
2. Please provide all notes, emails, and other related documents with respect to the communication of the Treasury Department's authority to be able to make the decision to delay the employer mandate.
3. Please submit all documents related to the discussions regarding the Treasury Department's analysis of the constitutionality of the delay.
4. Do you have the authority to offer multi-employers waivers? If so, what will they be?
5. Was there any communication between people within the Treasury Department and any other government agency regarding the delay of the employer mandate? If so, please provide any communication.
6. What are the costs to American businesses of complying with the reporting requirements?
 - a. Please provide all communications regarding the costs to American businesses.

The Honorable Michael C. Burgess

1. Please provide any records related to the date you found out that the mandate for businesses was going to be delayed.
2. Please provide any documents related to communications with Valarie Jarrett related to the delay of the mandate.

The Honorable Phil Gingrey

1. Please provide a list of employer stakeholders that weighed in and helped you make this decision to delay the employer mandate.

The Honorable Steve Scalise

1. Did you or Mark Mazur have any conversations with HHS about the decision to delay the employer mandate? If so, please provide any documents related to communications.
2. Please provide the names of all individuals who communicated with HHS and the dates and times that they communicated with HHS about delaying the employer mandate.

The Honorable Cory Gardner

1. When was the president made aware of the Treasury Department's decision to delay the employer mandate?
2. How many IRS personnel are currently working with you on the implementation of this law?
3. Please provide the Treasury Department's cost estimate on how much money it will cost American businesses to comply with this law?

The Honorable Morgan Griffith

1. Is there any case that references a time when the Treasury Department used Section 7805(a) to stop the implementation of a section of the law and a court has said they have authority?

The Honorable Bill Johnson

1. If an analysis conducted by the Treasury Department revealed that there was a need to delay the individual mandate, do you have the authority to delay the individual mandate?

The Honorable Billy Long

1. Please name companies that you have talked to that helped the Treasury Department make the decision to delay the employer mandate.