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## IBA Newsletter

March 23, 2018 ISSUE: **The New EMAC Supplement Contribution (EMAC-SC)**

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In our October 2017 newsletter (found [here](#)), the main details of “An Act Further Regulating Employer Contributions to Health Care”, H. 3822, which included the Employer Medical Assistance Contributions (EMAC) and the fees approved, were listed. As we have received additional inquiries on the new EMAC Supplement Contribution (EMAC-SC), a synopsis is additionally provided at this time:

1. EMAC-SC is not to be confused with the current EMAC fee that employers pay and which has an amount of \$77.00 per employee per year (0.51% of annual wages up to a \$15,000.00 annual wage maximum). EMAC-SC was passed to offset and mitigate the cost to the Commonwealth of employees receiving health care coverage via either MassHealth or ConnectorCare;
2. EMAC-SC is directed at companies with more than five employees;
3. EMAC-SC is enabled, and made active, by full-time and part-time employees who are not disabled and who acquire medical insurance either from MassHealth or ConnectorCare;
4. EMAC-SC applies to those employees who are insured either from MassHealth or via ConnectorCare for greater than 8 weeks and earn \$500.00 or more in wages

- during the quarter;
5. EMAC-SC states, “For each such employee, an employer pays 5% of the employee’s annual wages, subject to an annual wage cap of \$15,000.00, for a maximum annual liability of \$750.00 per affected employee”;
  6. EMAC-SC first payment due date is April 30, 2018, and quarterly payments will be due on the last day of the month following the conclusion of each quarter;
  7. The Department of Unemployment Assistance (DUA) statement now has an area titled “EMAC Supplement balance” and it is the responsibility of the employer to remit online each quarter; and
  8. To determine if any employees are enrolled in MassHealth or via ConnectorCare:
    - [click on this link and log in](#)
    - go to “Determinations and issues summary”
    - then go to “EMAC Supplement Liability Determination”
    - then go to “View EMAC Supplement details”
    - any disagreement or discrepancy found with the employees listed can be disputed by registering an appeal within 10 days by either: (a) completing the request for hearing form attached to the determination; or (b) requesting a hearing via [uionline](#) in the “Determinations and Issues summary”.

For additional information from the Commonwealth, please click on [this link](#). Also, if a third party is administering your payroll, confirm how, and if, it will be processing the EMAC-SC for your company.

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