

**Compliance Alert: No Changes for the Affordable Care Act based on Texas Federal Judge Ruling Last Week**



**Texas Federal Judge Rules ACA Unconstitutional, but Nothing Changes for Now**

On Friday, December 14, 2018, a Texas Federal Judge, U.S. District Judge Reed O'Connor ruled the ACA law unconstitutional. This decision could throw the US's health care system into chaos should the ruling be upheld on appeal. However, in the meantime, this ruling does not affect ACA for now, and nothing changes, as the court's decision does not affect 2019 enrollment coverage.

This decision does not impact the 2018 reporting requirements or employers fines for non-compliance, meaning employers are still mandated to report their ACA health care information to the IRS for 2018 and deliver forms to their employees.

ACA Filing Deadlines			
Tax Forms	Recipient Deadline	Paper Filing Deadline	E-file Deadline
ACA	Monday, March 4, 2019	Thursday, February 28, 2019	Monday, April 1, 2019