



A2 Directions

24 27

Earlier in the semester, the 974-page PPACA (ACA) bill was distributed to everyone (via the course website). Since that time, everyone has been reading/skimming the bill. By now, you should have had time to completely skim the entire bill.

For this assignment, each student will submit a report as described next:

- Please find 6 new Federal taxes that are created by the ACA. You will write about each new Federal tax on a separate page.
- For each Federal tax, include the following information (on separate lines):

Line 1: The page number from the 974-page PPACA bill.

Line 2: The section number (e.g., Section 1313.A.2.c.iii and so on).

Line 3: The name of the new tax.

Line 4: The tax rate.

Line 5: The formula for calculating the tax.

Line 6: An estimate of the dollar amount of taxes that are expected to be collected.

Next, on the same page, write two paragraphs (with each paragraph containing 60-70 words) that describe the new Federal tax.

Please note: You may use the information from Lines 1-6 in your paragraphs but do not waste a paragraph just putting the information contained within Lines 1-6 into written form.

FORMATTING GUIDELINES FOR THE PAPER

- You will submit a 7-page paper. Each page (including the first page) shall be numbered in the center position within the bottom footer.
- The 7th page is a list of references.
- Spacing = 1.5 between lines.
- 1" margins all around.
- Font size = 12 point.
- Font type = Arial.
- Figures, charts, spreadsheets, etc., are not to be submitted.
- To help you explain your taxes, you must find information outside of the ACA bill.
- Be sure to cite these sources of information. Your sources do not have to be peer-reviewed.
- References should be in the form of endnotes, with references numbered consecutively in the order in which they are first mentioned in the text.
- Include a word count whenever a specific word limit is required.
- Be sure to place your name at the top of the first page.

In addition to your written report, to ensure that everyone submits unique taxes, each student must post their taxes in the discussion sections that have been created for this specific purpose. This means it is "first come-first served" regarding the taxes that you post. Once a student posts a specific tax, no other student can post the same tax.

Please email your homework file to me at: TRotarius@UTTyler.edu (mailto:TRotarius@UTTyler.edu)

Be sure to check the syllabus for the due date of this assignment.

Dr. Rotarius

Search entries or author

Unread



✓ [Subscribe](#)

[← Reply](#)

[\(https://](#) [Amanda McClanahan](#)

<https://uttyler.instructure.com/courses/5481/users/10935>

Oct 13, 2017

Here are my choices

Sec. 10907.a pg 923

Sec. 9004 pg 801

Sec. 4191 pg 949

Sec. 9015.A.2 pg 818

Sec. 5000B.a (9016) pg 820

Sec. 1401 pg. 945

Let me know if anyone needs me to trade!

[← Reply](#)

[\(http](#) [Amanda McClanahan](#)

<https://uttyler.instructure.com/courses/5481/users/10935>

Oct 13, 2017

I will provide a description because I believe Candace chose some of mine after I had already chosen.

Sec. 10907.a pg 923 excise tax on indoor tanning services

Sec. 9004 pg 801 increase in additional tax on distributions from HSAs and Archer MSAs

Sec. 4191 pg 949 Medical Devices

Sec. 9015.A.2 pg 818 Additional Hospital insurance tax on high income tax payers

Sec. 5000B.a (9016) pg 820 elected cosmetic medical procedures

Sec. 1401 pg. 945 high cost plan excise tax

[← Reply](#)

[\(https://](#) [Stephen Krause](#)

<https://uttyler.instructure.com/courses/5481/users/14479>

Oct 13, 2017

Here are my proposed taxes:

Sec. 9001. Excise tax on high cost employer-sponsored health coverage.

Sec. 9010. Imposition of annual fee on health insurance providers

Sec. 10904. Modification of annual fee on medical device manufacturers and importers *amendments fully incorporated*

Sec. 10905. Modification of annual fee on health insurance providers

Sec. 10906. Modifications to additional hospital insurance tax on high- income taxpayers

[Reply](#)

(http [Stephen Krause](https://uttyler.instructure.com/courses/5481/users/14479)
(https://uttyler.instructure.com/courses/5481/users/14479)

Oct 13, 2017

I apologize I left off the Individual Mandate as my 6th choice

Let me know if any do not work with other's postings

- Stephen

[Reply](#)

(http [Jean-Paul Puryear](https://uttyler.instructure.com/courses/5481/users/8722)
(https://uttyler.instructure.com/courses/5481/users/8722)

Oct 16, 2017

What section number and page is the individual mandate?

[Reply](#)

(https:// [Candace Forbes](https://uttyler.instructure.com/courses/5481/users/13950)
(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 13, 2017

Unearned income medicare contribution

IMPOSITION OF TAX ON INDOOR TANNING SERVICE

Imposition of annual fee on branded prescription pharmaceutical
manufacturers and importers

[Reply](#)

(http [Candace Forbes](https://uttyler.instructure.com/courses/5481/users/13950)
(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 13, 2017

TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES

[Reply](#)

(http [Candace Forbes](https://uttyler.instructure.com/courses/5481/users/13950)
(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 13, 2017

ADDITIONAL REQUIREMENTS FOR CHARITABLE HOSPITALS (TAXES ON FAILURES BY HOSPITAL ORGANIZATIONS)

[Reply](#)

(http [Candace Forbes](https://uttyler.instructure.com/courses/5481/users/13950)
(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 13, 2017

INCREASE IN ADDITIONAL TAX ON DISTRIBUTIONS FROM HSAs AND ARCHER MSAs NOT USED FOR QUALIFIED MEDICAL
EXPENSES

[Reply](#)

(http Candace Forbes

(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 13, 2017

ELIMINATION OF DEDUCTION FOR EXPENSES ALLOCABLE TO MEDICARE PART D SUBSIDY.

[Reply](#)

(http Jean-Paul Puryear

(https://uttyler.instructure.com/courses/5481/users/8722)

Oct 16, 2017

You have 8 taxes. Do you happen to know what the page number and section is yet?

[Reply](#)

(http Amanda McClanahan

(https://uttyler.instructure.com/courses/5481/users/10935)

Oct 13, 2017

I chose the indoor tanning service

[Reply](#)

(http Candace Forbes

(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 13, 2017

No worries, I always have backups. I posted 7 taxes because I seen that you did have indoor tanning but I missed the HSAs.

[Reply](#)

(http Candace Forbes

(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 16, 2017

Hi Jean-Paul,

I've posted the sections below for my taxes

Sec 1411

unearned income medicare contribution

SEC. 9007/4959.

TAXES ON FAILURES BY HOSPITAL ORGANIZATIONS

Sec 9008.

Imposition of annual fee on branded prescription pharmaceutical manufacturers and importers

SEC. 1410.

TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES

SEC. 9013.

MODIFICATION OF ITEMIZED DEDUCTION FOR MEDICAL EXPENSES.

SEC. 9012.

ELIMINATION OF DEDUCTION FOR EXPENSES ALLOCABLE TO MEDICARE PART D SUBSIDY.

[Reply](#)

(https://

Candace Forbes

(https://uttyler.instructure.com/courses/5481/users/13950)

Oct 13, 2017

[← Reply](#)[\(http](#)[Candace Forbes](#)<https://uttyler.instructure.com/courses/5481/users/13950>

Oct 13, 2017

MODIFICATION OF ITEMIZED DEDUCTION FOR MEDICAL EXPENSES[← Reply](#)[\(https://](#)[Terri-Elyse Mallay](#)<https://uttyler.instructure.com/courses/5481/users/14007>

Oct 13, 2017

Here are my choices:

Sec. 6113 Notification of facility closures pg. 655

Sec. 6408 Civil Monetary Penalties for false statements for delaying inspections pg. 710

Sec. 1409 Codification of economic substance doctrine and penalties pg. 950

Sec. 1411 Confidentiality of applicant information pg. 129

Sec. 1128 Transparency reports & reporting of physician ownership or investment interest pg. 624

Sec. 6201 Nationwide program for National & State background checks on direct access employees of long term care facilities & providers pg. 658

[← Reply](#)[\(https://](#)[Steven Cohen](#)<https://uttyler.instructure.com/courses/5481/users/15598>

Oct 14, 2017

Here are my choices:

1. Section 3001- Hospital Value Based Purchasing Program -pg. 266

2. Section 3505- Trauma Care Centers and Service Availability- pg. 444

3. Section 3507- Presentation of Prescription Drug Benefit and Risk Information-pg. 453

4. Section 5205- Allied health Workforce Recruitment and Retention Programs- pg. 540

5. Section 6507-Mandatory State Use of National Correct Coding Initiative-pg. 718

6. Section 6407-Face to Face Encounter with Patient Required Before Physicians May Certify Eligibility for Home Health Services or Durable Medical Equipment Under Medicare-pg-709

[← Reply](#)[\(https://](#)[Brandon Hollis](#)<https://uttyler.instructure.com/courses/5481/users/13987>

Oct 15, 2017

EXCISE TAX on CHARITABLE HOSPITALS**"Black Liquor" tax hike****Tax on Innovator Drug Companies****Blue Cross/Blue Shield Tax Hike****Medicine Cabinet tax**

Employer Mandate Tax

[← Reply](#)

(http [Candace Forbes](#)
(<https://uttyler.instructure.com/courses/5481/users/13950>)
Oct 15, 2017

Hi Brandon,

I already selected the **EXCISE TAX** on CHARITABLE HOSPITALS.

[← Reply](#)

(http [Brandon Hollis](#)
(<https://uttyler.instructure.com/courses/5481/users/13987>)
Tuesday

thats cool.

ill take the Medicare Part A tax increase

[← Reply](#)

(http [Jean-Paul Puryear](#)
(<https://uttyler.instructure.com/courses/5481/users/8722>)
Oct 16, 2017

Do you happen to know section and page numbers yet?

[← Reply](#)

(https:// [Tiffany Damskov](#)
(<https://uttyler.instructure.com/courses/5481/users/15579>)
Oct 15, 2017

Dr. Rotarius,

Unfortunately, I am number 7 out of 9 to post my list of taxes. I realize there are 400 new taxes imposed by the bill but I am struggling to find taxes where the rate, formula for calculating the tax and detailed descriptions are available to support the assignment. In the example, subsections were listed. My classmates only listed the main section. Is it possible to work on the same tax but a different subsection of the tax?

I appreciate your guidance.

Tiffany Damskov

[← Reply](#)

(http [Timothy Rotarius](#)
(<https://uttyler.instructure.com/courses/5481/users/553>)
Oct 15, 2017

Tiffany,

As graduate students, everyone should be comfortable researching any healthcare-related topic. For example, if students find a tax within the ACA, but the ACA does not show all of the required detail, one should perform research about the tax to find information from other sources.

Dr. Rotarius

.....
Dr. Timothy Rotarius, Ph.D., MBA

407-970-9284

TRotarius@uttyler.edu (mailto:TRotarius@uttyler.edu)

From: Tiffany Damskov <notifications@instructure.com>
Sent: Sunday, October 15, 2017 5:21 PM
To: Timothy Rotarius
Subject: New Comment for A2 Directions: EHCA-5370 (2017-FALL)

Tiffany Damskov posted a new comment on the thread A2 Directions for EHCA-5370 (2017-FALL):

Dr. Rotarius,

Unfortunately, I am number 7 out of 9 to post my list of taxes. I realize there are 400 new taxes imposed by the bill but I am struggling to find taxes where the rate, formula for calculating the tax and detailed descriptions are available to support the assignment. In the example, subsections were listed. My classmates only listed the main section. Is it possible to work on the same tax but a different subsection of the tax?

I appreciate your guidance.

Tiffany Damskov



Tiffany Damskov

(mailto:)

Join the conversation using the link below, or comment by replying to this message.

[Click here to join the conversation.](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/courses/5481/discussion-5f0topics/59351-23entry-2D181430&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=)) [https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/courses/5481/discussion-5f0topics/59351-23entry-2D181430&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=\)](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/courses/5481/discussion-5f0topics/59351-23entry-2D181430&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=))

[https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/courses/5481/discussion-5f0topics/59351-23entry-2D181430&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=\)](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/courses/5481/discussion-5f0topics/59351-23entry-2D181430&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=))

[https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/courses/5481/discussion-5f0topics/59351-23entry-2D181430&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=\)](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/courses/5481/discussion-5f0topics/59351-23entry-2D181430&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=))

[Reply](#)



[Update your notification settings](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/profile/communication&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=)) [https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/profile/communication&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=\)](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/profile/communication&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=))

[3A_uttlyler.instructure.com/profile/communication&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=\)](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttlyler.instructure.com/profile/communication&d=DwMfaQ&c=e7TVJBzRf80YbjEn2u3y8A&r=1aUnYw5185NcpkCZWjGQUuqGVIJUSNQy3lwDPWv-10&m=682kEuKQJ1Lx-1Ax2Z-DfMq-qxvTieHunsMrpeoRlyE&s=FDwGv52Kdi44Yj32ya8hCvkud01jDLvW_Y36Q4RKE&e=))

<https://uttyler.instructure.com/courses/5481/users/15579>
 Oct 16, 2017

Section 1303 Funding to Fight Fraud, Waste and Abuse p.944
 Section 1403 Delay of Limitation on Health Flex Spending under Cafeteria Plans p.948
 Section 1404 Brand Name Pharmaceuticals p.948
 Section 1501 Community College and Career Training Programs p.953
 Section 2302 Drugs Purchased by Covered Entities p.954
 Section 2303 Community Health Centers p.955

[Reply](#)

<https://uttyler.instructure.com/courses/5481/users/15598>
 Oct 23, 2017

Dr. Rotarius,
 A simple question. You stated above that we need to submit a 7 page paper.
 A cover page and 6 taxes and a reference page equals 8 pages.
 Could you clarify?

Thank you.

[Reply](#)

(http

[Timothy Rotarius](#)

<https://uttyler.instructure.com/courses/5481/users/553>

Oct 23, 2017

Steven,

7-8 pages are fine.

Dr. Rotarius

Dr. Timothy Rotarius, Ph.D., MBA

407-970-9284

TRotarius@uttyler.edu (<mailto:TRotarius@uttyler.edu>)

From: Steven Cohen <notifications@instructure.com>

Sent: Monday, October 23, 2017 2:56 PM

To: Timothy Rotarius

Subject: New Comment for A2 Directions: EHCA-5370 (2017-FALL)

Steven Cohen posted a new comment on the thread A2 Directions for EHCA-5370 (2017-FALL):

Dr. Rotarius,

A simple question. You stated above that we need to submit a 7 page paper.

A cover page and 6 taxes and a reference page equals 8 pages.

Could you clarify?

Thank you.



Steven Cohen

(<mailto:>)

Join the conversation using the link below, or comment by replying to this message.

[Click here to join the conversation](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttyler.instructure.com/courses/5481/discussion/5fTopics/59351-23entry-ZD194255&d=DwMFaQ&c=e7TYjBzRfB0YbjEn2u3yBA&r=1aUnYw51B5NcpxCZWjGQUuqaGVILUSNQv3lwDFWvY-10&m=iRo0BfC_2X5rP4jhEamxFeQAhrjW4jZf0j6DN2dFRyE&s=Qb4MRcuNg7EqGmGecMP_56LBZCJMm1iVNPp5k1uWAVo&e=)) ([https://urldefense.proofpoint.com/v2/url?u=https://3A_uttyler.instructure.com/courses/5481/discussion/5fTopics/59351-23entry-ZD194255&d=DwMFaQ&c=e7TYjBzRfB0YbjEn2u3yBA&r=1aUnYw51B5NcpxCZWjGQUuqaGVILUSNQv3lwDFWvY-10&m=iRo0BfC_2X5rP4jhEamxFeQAhrjW4jZf0j6DN2dFRyE&s=Qb4MRcuNg7EqGmGecMP_56LBZCJMm1iVNPp5k1uWAVo&e=\)](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttyler.instructure.com/courses/5481/discussion/5fTopics/59351-23entry-ZD194255&d=DwMFaQ&c=e7TYjBzRfB0YbjEn2u3yBA&r=1aUnYw51B5NcpxCZWjGQUuqaGVILUSNQv3lwDFWvY-10&m=iRo0BfC_2X5rP4jhEamxFeQAhrjW4jZf0j6DN2dFRyE&s=Qb4MRcuNg7EqGmGecMP_56LBZCJMm1iVNPp5k1uWAVo&e=)))



[Update your notification settings](https://urldefense.proofpoint.com/v2/url?u=https://3A_uttyler.instructure.com/profile/communication&d=DwMFaQ&c=e7TYjBzRfB0YbjEn2u3j10&m=iRo0BfC_2X5rP4jhEamxFeQAhrjW4jZf0j6DN2dFRyE&s=D7M8AQLY) (https://urldefense.proofpoint.com/v2/url?u=https://3A_uttyler.instructure.com/profile/communication&d=DwMFaQ&c=e7TYjBzRfB0YbjEn2u3j10&m=iRo0BfC_2X5rP4jhEamxFeQAhrjW4jZf0j6DN2dFRyE&s=D7M8AQLY)

[Reply](#)