

Emergency Rule

LSA Document #15-428(E)

DIGEST

Temporarily adds provisions to conform the definition of "small employer" set forth in [IC 27-8-15-14\(a\)](#) to federal law. Statutory authority: [IC 27-8-15-14](#). Effective December 7, 2015.

SECTION 1. As used in this document, "grandfathered" has the meaning set forth in 45 CFR 147.140(a)(1).

SECTION 2. (a) This SECTION applies to any non-grandfathered ACA-compliant plans with an effective date on or after January 1, 2016.

(b) As used in this SECTION, a small employer is one that:

- (1) employed an average of at least one (1) but not more than fifty (50) employees on business days during the preceding calendar year; and**
- (2) employs at least one (1) employee on the first day of the plan year.**

(c) For purposes of this SECTION, an "employee" means any individual employed by an employer. Employees are counted by averaging the number of employees on business days during the previous year.

SECTION 3. Under [IC 27-8-15-14\(b\)](#), this document expires on the date occurring one (1) year after the date on which the emergency rule takes effect.

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