

AFFORDABLE CARE ACT (ACA) NOTICE TO CONTRIBUTING EMPLOYERS

Under the Affordable Care Act (ACA), tax credits may be available to certain persons purchasing coverage from the Health Care Marketplace ("the Exchanges"). In order to get those tax credits, those persons cannot be eligible for employer-paid health coverage that is "affordable" and provides "minimum value." Employers are required to provide their employees with a notice of their rights, including a statement concerning their eligibility for employer-paid health coverage.

The coverage provided by the Motion Picture Industry Health Plan ("the Plan") is "affordable" and provides "minimum value", as defined by the law, and therefore, persons eligible to receive benefits from the Plan are not entitled to tax credits if they purchase health benefits from the Exchanges. In the vast majority of cases, those eligible for Plan benefits will receive better value with Motion Picture Industry Health Plan coverage than with coverage from the Exchanges.

More information on the Exchanges is available at www.healthcare.gov.