
STATE CONTROLLER'S OFFICE
PERSONNEL AND PAYROLL SERVICES DIVISION
P.O. BOX 942850
SACRAMENTO, CA 94250-5878

DATE: August 24, 2022

PERSONNEL LETTER #22-014

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Jil Barraza, Chief
Personnel and Payroll Services Division**RE: AFFORDABLE CARE ACT PREMIUM TAX CREDIT NOTIFICATION PROCESS**

Under the Employer Shared Responsibility Provisions of the Affordable Care Act (ACA), the State of California may be subject to penalties for each full time employee¹ who receives an advanced premium tax credit (APTC) towards the purchase of their health coverage through Covered California, the state's health marketplace, or the U.S. Department of Health and Human Services (HHS), the federal health marketplace.

Covered California or HHS will send notices to employers with information about their employees who received an APTC towards the purchase of their health coverage through one of the health marketplaces. The marketplaces send notices to employers if at the time of enrollment, their employee attested that they were neither enrolled in, nor offered affordable employer-sponsored health coverage.

When a department or campus receives a notice, the human resources office is responsible for:

- Verifying that the employee's Affordable Care Act System record is updated for the period referenced in the notice, and
- Forwarding the original notice from Covered California or HHS to the State Controller's Office ACA Unit by email at acasupport@sco.ca.gov, within 30 days of receiving the notice.

The ACA Unit will subsequently issue a letter to the employee stating they may be liable to pay back any APTC received, if it is proven that the employee was enrolled in or offered affordable employer-sponsored health coverage for the months they also received the APTC.

If you have additional questions related to ACA reporting or the ACA Premium Tax Credit Notification Process, please contact ACA Online Support at acasupport@sco.ca.gov or by calling (916) 322-3770.

Additional Contact Information:

- Cal Employee Connect Email connecthelp@sco.ca.gov
- Cal Employee Connect Feedback Email connectfeedback@sco.ca.gov
- California Leave Accounting System (CLAS) Email Clas@sco.ca.gov
- ConnectHR Email (All HR Staff) connecthrhelp@sco.ca.gov

¹ Full-time employees are defined as those employees who average 130 or more hours of service during an applicable 6-month measurement period.

- ConnectHR Feedback Email (All HR Staff) connecthrhelp@sco.ca.gov
- CS Escalation Email (HR Supervisors and Managers) PPSDOPS@sco.ca.gov
- CSU Inquiry Email (HR Supervisors and Managers) PPSDCSUInquiry@sco.ca.gov
- HR Suggestions Email (All HR Staff) PPSDHRSuggestions@sco.ca.gov
- Management Information Retrieval System (MIRS) Email ppsdmir@sco.ca.gov
- [Statewide Customer Contact Center](#) (916) 372-7200

SCO Key Initiatives:

- [Cal Employee Connect Project](#)
- [California State Payroll System Project](#)

JEB:SC:ACA