Slide 1: Health Care Mandate
Presenter(s) Name(s): Matt Feaster and Mandy Fithian – FTB Project Directors
March 19, 2020

Slide 2: Health Care Mandate
Overview
• Governor Newsom signed Senate Bill 78
• Created a California individual health care mandate similar to federal Affordable Care Act
• Responsibilities include:

<table>
<thead>
<tr>
<th>Covered CA</th>
<th>FTB</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coverage, some exemptions, and financial assistance</td>
<td>Penalty assessment, some exemptions, and subsidy reconciliation</td>
</tr>
</tbody>
</table>

Slide 3: Health Care Mandate
Major Accomplishments Since September 2019
• Targeted marketing and outreach efforts
• Collaborative partnership with Covered CA
• Conducted successful stakeholder meeting in November 2019
• Developed fresh and robust web content
• Trained contact center staff
• Created penalty estimator for taxpayers

Slide 4
Health Care Mandate
Penalty Estimator
A video introducing an online penalty estimator plays
Slide 5

Health Care Mandate

Taxpayers’ Bill of Rights Hearing Issues

- Lack of penalty awareness
  - FTB conducted public outreach (web content, news releases, Tax News articles, social media, videos, etc.)
  - FTB and Covered CA mailed letter to about 2.1 million households

Slide 6: Health Care Mandate

Taxpayers’ Bill of Rights Hearing Issues (continued)

- Uncertainty how to report and assist clients
  - FTB conducted education and outreach to paid tax preparers and the Volunteer Income Tax Assistance Program
  - EDD informed employers regarding health plans
  - FTB assisted tax software providers on how to present information to taxpayers this tax season about the new law

Slide 7: Health Care Mandate

Upcoming Items / Next Steps

- Continue outreach efforts with Covered CA during 2020 tax season
- Conduct technical stakeholder meeting on March 23, 2020
- Publish technical requirements for reporters in April 2020
- Release draft of all forms beginning June 2020

Slide 8

Questions?