



## Employer Reporting Obligations

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*Exhibit City News*  
**09.01.2016**

Many employers in the trade show industry engage the help of union workers in one capacity or another. Most, if not all, of these employees are covered under the Union's welfare plan (also known as a multiemployer welfare plan).

These plans are subject to reporting requirements under the Affordable Care Act) Did you know that the ACA imposes separate disclosure and reporting obligations on both multiemployer funds and their contributing employers (provided that such employers are "applicable large employers" or "ALEs" (i.e., those employers with 50 or more full-time and/ or full-time equivalent employees)?

### Attorneys

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### Practice Areas

Employee Benefits and  
Executive Compensation