ACA-Compliance Requirement for EWC J-1 Exchange Visitors

Per the New Subpart A Final Rule for J-1 Exchange Visitors effective January 5, 2015 (with new insurance specifications effective May 15, 2015), program sponsors “must inform all exchange visitors that they, and any accompanying spouse and dependent(s) also may be subject to the requirements of the Affordable Care Act.” [22 Code of Federal Regulations 62.14(a)]

You are considered to be a ‘resident alien for U.S. income tax purposes’ if you meet the Substantial Presence Test for the calendar year. See EWC Education Program Scholarship Support Assistant for Test or www.irs.gov/Individuals/International-Taxpayers/Determining-Alien-Tax-Status. If the Substantial Presence Test indicates that you are a ‘resident alien for tax purposes’, you are subject to ACA-Compliance.

Subjectivity to ACA-Compliance: The Individual Mandate of the Affordable Care Act (ACA) requires each person who is subject to the ACA to comply with one of the following:

1. have qualifying ACA-compliant health coverage (minimum essential coverage);
   http://www.hhs.gov/healthcare/

2. qualify for a health coverage exemption
   https://www.irs.gov/individuals/international-taxpayers/conditions-for-a-closer-connection-to-a-foreign-country ; OR

3. make a shared responsibility payment when filing his/her federal income tax return

ACKNOWLEDGEMENT

I, _______________________________ (print name as provided in your passport) acknowledge receipt of information on _________________ (date) of the above information on my (and my dependents) possible subjectivity to Affordable Care Act (ACA)-Compliance from the East-West Center.

___________________________ (signature) __________________ (place) __________ (date)