



**State of Oklahoma**  
**Office of Management and Enterprise Services**  
**Policies and Procedures**  
**Patient Protection and Affordable Care Act**

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<b>Effective Date of Policy: 11/20/2014</b>	<b>Next Scheduled Review: 10/16/2016</b>
<b>Prior Policy: N/A</b>	<b>Policy Number: OMES - 003</b>
<b>Last Reviewed: 10/16/2014</b>	<b>Replaces Policy Number: N/A</b>
<b>Date Policy Last Revised: N/A</b>	
<b>Approved: Lucinda Meltabarger( Designee of Preston Doerflinger)</b>	<b>Approval Date: 11/20/2014</b>

**Purpose**

The purpose of this policy is to ensure the Office of Management and Enterprise Services (OMES) complies with the Patient Protection and Affordable Care Act of 2010 (PPACA) and by so doing avoid incurring Internal Revenue Service (IRS) penalties and all other PPACA non-compliance penalties.

**Policy**

OMES shall comply with the PPACA and all regulations issued pursuant to the PPACA. The Division of Central Accounting and Reporting (DCAR) is responsible for ensuring that OMES fulfills its reporting obligations required under the PPACA and IRS regulations. Human Capital Management (HCM) is responsible for identifying and ensuring that all eligible full-time OMES employees, as that term is defined by the PPACA and related federal regulations are offered insurance benefits that comply with the PPACA.

The IRS considers the State of Oklahoma a single large employer, with its various state agencies viewed as components of the large employer. Each state agency is responsible for ensuring its compliance with the PPACA. HCM, upon request, will provide guidance and support to other state agencies to ensure their compliance with the PPACA and thereby reduce those agencies' financial risks associated with targeted non-compliance penalties.

Going forward OMES shall continue to develop and implement PPACA related policies, as well as provide guidance to all other state agencies.