

## **Scenario #1: Application of Employer Mandate to Tribes**

### **Scenario**

IRS recently held a conference call on the application of the employer shared responsibility provisions of the Affordable Care Act (a.k.a. employer mandate) to tribal employers. You would like to determine whether tribal organizations commented on this issue previously and how IRS responded to any prior comments.

### **Navigation Instructions**

Using the Regulation Review and Impact Analysis Report (RRIAR)

1. To begin your investigation, turn to the latest version of the RRIAR (v. 6.05).\*

**\* NOTE: Access the latest version of the RRIAR, then within the full RRIAR, users can access particular tables, as well as the Index and Number Reference Guide.**

2. Use the “Find” function (CTRL + F, then use down arrow to select “Open Full Acrobat Search”), and enter “Index” to advance to the Index.

3. Scroll down to identify topics in the left-hand column; or enter search terms (i.e., “shared responsibility” or “employer mandate”):\*\* In this case, the search terms appear in two primary locations:

- #1—As a sub-term (“Employer mandate”) under the term “Indian-specific ACA provisions”
- #2—As its own term (with the full name “Shared responsibility payments”)

**\*\* NOTE: For topics commonly referred to by two terms (e.g. Exchange/Marketplace), you should search for both terms when using the RRIAR Index.**

Since you are interested specifically in the employer mandate as it applies to tribal employers, you can narrow your search by focusing on the entries under #1.

- **TIP: The sub-terms under the “Indian-specific ACA provisions” term in some cases have correlating terms in the general part of the RRIAR Index. These correlating terms include the entries under the “Indian-specific ACA provisions” term, as well as additional entries with a more general focus on the relevant topic.**

4. When you have located the appropriate term (#1 above), scan the columns to the right of this term for related entries that appear in the RRIAR, listed in the columns by year and designated by RRIAR number and page number(s); e.g., 31.ccc. (136/26), which appears in the column “2015 (v.5.12),” indicates that the entry appears in Table B (as the number is in red; page 136) and Table C (as the number is in blue; page 26) of the RRIAR dated December 2015.

- **TIP: The column indicates the latest year on which action was taken on the entry, either by an agency or tribal organizations.**

## RRIAR Training Scenarios

- **TIP: The blue page number following the entry indicates that it appears in Table C, meaning tribal organizations submitted comments on this notice at some point.**

5. Turn to the latest version of the *RRIAR Number Reference Guide: Health Reform* (v. 6.05) and use it to identify the entries appropriate to your investigation.

- **TIP: The “Action” column indicates whether the entry is a rule, guidance, request for comment (PRA notice), or other type of notice.**
- **TIP: The “Short Title” column indicates the subject of the notice.**
- **TIP: The “Agency” column indicates the agency or agencies that published the notice.**

6. Based on your investigation so far, you now know the following:

- 31.ccc. (136/26) TSGAC sent letters to IRS on relief from the employer mandate for Tribes; the most recent action on these letters occurred in 2015
- 31.iii. (66) IRS published a notice of tribal consultation on the employer mandate (the catalyst for your investigation); the most recent action on this notice occurred in 2016

In addition, you can conclude that, prior to the letters sent by TSGAC, tribal organizations had not commented on the employer mandate.

You can begin the second part of your investigation with the entry for 31.ccc.

### Using the RRIAR Index/Reference Guide in Conjunction with Tables B and C

7. Turn to the appropriate version of *Table B: Summary of Notices & Regulations* (v. 5.12) and scroll down to page 136, as indicated by the RRIAR Index, or use the Word search function (CTRL + F) to find the entry for 31.ccc.

Based on the data in the various columns under this entry, you now have the following additional information:

- Titles for (and subjects of) the letters
- Dates of the letters
- Summaries and embedded copies of the letters

8. To view the TSGAC recommendations in the letters, turn to the appropriate version of *Table C: NIHB Recommendations and Evaluation of Agency’s Subsequent Actions* (v. 5.12) and scroll down to page 26 or use the Word search function (CTRL + F) to find the entry for 31.ccc.

Based on the data in the various columns under this entry, you now know the following:

## RRIAR Training Scenarios

- In the letters, TTAG made two recommendations: one seeking an extension of temporary relief (with sub-recommendations) of the employer mandate for Tribes and one seeking permanent administrative relief (with sub-recommendations)
- To date, IRS has not responded to these recommendations (as no entry is made in the far right column)

9. Since you already know the content of 31.iii., your investigation is complete.

### Scenario #2: Eligibility for Indian-Specific Cost-Sharing Reductions (CSRs)

#### Scenario

You have received questions from Tribes regarding eligibility for Indian-specific cost-sharing reductions (CSRs) under the Affordable Care Act. You are aware CMS/CCIIO recently has issued regulations and guidance on eligibility for Indian-specific CSRs and would like to review these notices to determine how they address this issue. In addition, you have a particular interest in whether tribal organizations commented on this issue previously and how CMS/CCIIO responded to any prior comments.

#### Navigation Instructions

##### Using the RRIAR Index/Reference Guide

1. To begin your investigation, turn to the latest version of the *RRIAR* (v. 6.05).\*

**\* NOTE: Users can access the full RRIAR as one PDF document. Within the full RRIAR, users then can access particular tables, as well as the Index and Number Reference Guide.**

2. Use the “Find” function (CTRL + F, then use down arrow to select “Open Full Acrobat Search”), and enter “Index” to advance to the Index.

3. Scroll down to identify topics in the left-hand column; or enter search terms (*i.e.*, “cost-sharing” or “cost-sharing reductions”) in left-hand column; in this case, the search term appears in two primary locations:

- #1—As a sub-term under the term “Indian-specific ACA provisions”
- #2—As its own term

Since you are interested specifically in Indian-specific CSRs, you can narrow your search by focusing on the entries under #1.

- **TIP: The sub-terms under the “Indian-specific ACA provisions” term in some cases have correlating terms in the general part of the RRIAR Index. These correlating terms include the entries under the “Indian-specific ACA provisions” term, as well as additional entries with a more general focus on the relevant topic.**

4. When you have located the appropriate term (#1 above), scan the columns to the right of this term for related entries that appear in the RRIAR, listed in the columns by year and designated by RRIAR number and page number(s); *e.g.*, 7.ccc. (29/10), which appears in the column “2015 (v.5.12),” indicates that the entry appears in Table B (as number is in red; page 29) and Table C (as number is in blue; page 10) of the RRIAR dated December 2015.

- **TIP: The column indicates the latest year on which action was taken on the entry, either by an agency or tribal organizations.**
- **TIP: The blue page number following the entry indicates that it appears in Table C, meaning tribal organizations commented on this notice at some point previously.**

## RRIAR Training Scenarios

In this case, you note that the search term is divided into three sub-sub-terms: “Eligibility,” “General,” and “Referrals.” Since you are specifically interested in *eligibility* for Indian-specific CSRs, you can further narrow your search by focusing on the entries under “Eligibility.”

5. Turn to the latest version of the *RRIAR Number Reference Guide: Health Reform* (v. 6.05) and use it to identify the entries appropriate to your investigation.

- **TIP: The “Action” column indicates whether the entry is a rule, guidance, request for comment (PRA notice), or other type of notice.**
- **TIP: The “Short Title” column indicates the subject of the notice.**
- **TIP: The “Agency” column indicates the agency or agencies that published the notice.**

6. Based on your investigation so far, you now know the following:

- 7.ccc. (29/10) CCIIO published guidance on an Out-of-Pocket Cost Comparison Tool that addressed eligibility for Indian-specific CSRs, and tribal organizations commented on this guidance; the most recent action on this guidance occurred in 2015
- 89.a. (/34)\*\* CMS published a final rule on the Notice of Benefit and Payment Parameters for 2014 that addressed eligibility for Indian-specific CSRs, and tribal organizations commented on this rule; the most recent action on this rule occurred in 2015
- 89.k. (210/42) TTAG sent a letter to CCIIO on eligibility for Indian-specific CSRs; the most recent action on this letter occurred in 2015

You can begin the second part of your investigation with these three entries.

**\*\* NOTE: The lack of a red number in this entry for 89.a. indicates that it is a special entry in which the agency (*i.e.*, CMS) updated its response to tribal organization comments through means outside of the rulemaking process. To find the regular entry for the final rule, you can search the RRIAR Index for the entry for 89.a. that contains both red and blue numbers.**

Using the RRIAR Index/Reference Guide in Conjunction with Tables B and C

7. Turn to the appropriate version of *Table B: Summary of Notices & Regulations* (v. 5.12) and scroll down to page 29, as indicated by the RRIAR Index, or use the Word search function (CTRL + F) to find the entry for 7.ccc.

Based on the data in the various columns under this entry, you now have the following additional information:

- Title for the guidance
- Dates of publication of the proposed and final versions of the guidance

## RRIAR Training Scenarios

- Date that tribal organization (i.e., TTAG) comments were filed on the guidance
- Summaries of and links to the proposed and final versions of the guidance
- Analysis of the guidance, including possible tribal organization concerns about eligibility for Indian-specific CSRs

8. To view the tribal organization comments on the guidance, turn to the appropriate version of *Table C: NIHB Recommendations and Evaluation of Agency's Subsequent Actions* (v. 5.12) and scroll down to page 10 or use the Word search function (CTRL + F) to find the entry for 7.ccc.

Based on the data in the various columns under this entry, you now know the following:

- In response to the proposed version of the guidance, TTAG made one recommendation specifically regarding eligibility for Indian-specific CSRs and several other recommendations.
- In the final version of the guidance, CCIIO addressed the recommendation regarding eligibility for Indian-specific CSRs as recommended by TTAG.

9. Repeat the process in Step 7 for the remaining relevant RRIAR entries on eligibility for Indian-specific CSRs you identified in Step 6 to complete your investigation.