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United States Senate

WASHINGTON, DC 20510

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The Honorable Sylvia Burwell
Secretary of Health and Human Services
200 Independence Avenue, SW
Washington, DC 20201

Dear Secretary Burwell,

I write to share my concerns how the Affordable Care Act's individual mandate may impact those who went without insurance in 2014 and may go uncovered in 2015.

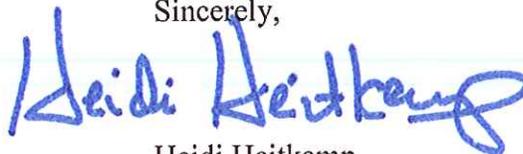
I appreciate the consumer outreach and education the Department of Health and Human Services has conducted regarding the ACA, including resources and tools for enrollment. Despite these efforts, and for a multitude of reasons, some 40 million Americans remained uninsured in 2014. As you work with the Internal Revenue Service to create user-friendly tools that guide consumers through the new process of incorporating health insurance information into tax filings, I ask that the Department include a clear explanation of the penalty calculation as part of its outreach efforts. Those who go without coverage must fully understand the consequences of not obtaining health coverage.

Those subject to the individual mandate penalty for 2014 will soon be receiving their tax information to prepare their filing for the 2014 tax year, and I suspect many may be surprised by the penalty amount. For those who believed they were not subject to the penalty due to income limits or that their penalty would be limited to \$95, this will be the first point at which they are fully informed of the penalty amount they will be responsible to pay.

With the end of the open enrollment period nearing on February 15, 2015, I am concerned those who wish to avoid an even higher penalty next year may have no option available to enroll for 2015. To this end, I want to know if the Department has a process in place for consumers in this situation and whether there will be any flexibility in enforcing the penalty for these taxpayers. As we work towards an even broader public understanding and awareness of the ACA, I would encourage the Department to consider greater flexibility in waiving penalties for 2014 and lengthening the 2015 Open Enrollment Period.

I understand your task of ensuring a smooth implementation of this law is no small undertaking, and I want to ensure all consumers are taken into account in this process. Thank you for your timely attention to this important matter.

Sincerely,



Heidi Heitkamp
United States Senate

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