## Gogebic Community College Costs for Complying with the Patient Protection Affordable Care Act April 2018

Gogebic Community College's fiscal impact on complying with the Patient Protection

Affordable Care Act (PPACA) has been relatively small in the initial start-up period, since 2014.

The College invested in a part-time Human Resource position at an initial cost of \$35,812 and is assessing the oversight time in compliance with the law. Moreover, the College is incurring increased health insurance costs associated with internal internships with the Ski Area

Management program, at a potential cost between \$4,000 and \$5,000. Additionally, the Certified Nursing Assistant Program is experiencing educational scheduling difficulties and lost revenue due to the limited number of instructors and the cost of insurance. These components affect the profit and loss ratio for the programs and limit their access.

Gogebic Community College has a high percentage of full-time instructors and staff who receive health care benefits. The College continually works with a small number of employees who work multiple positions and is assessing applicability of the law to the current employment scenarios.

The initiation of the PPACA compliance period in 2014 brought about many questions and corrections as the law was implemented. These variables certainly have a financial impact on Gogebic Community College and the College is proactively engaging them.