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## **Massachusetts Health Care Reform - Fair Share Hearing practices**

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The Massachusetts Division of Unemployment assistance continues to audit Massachusetts employers, making sure that anyone doing business in Massachusetts is either meeting the requirements of the [Fair Share Law](#) or paying the appropriate penalty (\$73.75 per employee per quarter).

Employers who are unhappy with the outcome of these audits have the option to appeal to the DUA's hearing office. The hearing office has established its own procedural rules which continue to evolve. Of note, the DUA's hearing office is now requiring companies to produce all documentary evidence to the hearing office 14 days in advance of the hearing. In our experience, these hearings are very document-intensive, and preparation and organization take longer than most companies expect. In addition, the DUA typically gives only 4 weeks advance notice of a hearing, and postponements are not guaranteed. Now more than ever, companies that hope for good outcomes at these hearings need to start preparing well before a hearing date has been set.

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