



## Compliance Corner

July 25, 2017

### Health Care Reform

#### The State of Health Care Reform in the Senate

##### *Latest Developments*

Politics never stops, and neither do we. As we were preparing for publication, the state of health care continued to be a fluid issue. Developments are released almost hourly. Most recently, on July 25, 2017, the Senate, by a vote of 51-50 (with Vice President Pence casting the tie-breaking vote) advanced debate on the Senate's health care plan to repeal and replace the ACA. See what's next.

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### Federal Updates

#### HHS Publishes Cyber Newsletter on HIPAA Security Concerns Related to File-Sharing Tools

HHS recently published its June cyber newsletter, which discusses security concerns that HIPAA-covered entities and business associates (BAs) must take into account when implementing file-sharing and collaboration tools.

As a reminder, HIPAA's security rule requires covered entities (and their BAs) to implement security measures with respect to protected health information (PHI) that is stored electronically. Covered entities (and BAs) must implement a security management process, which includes conducting a risk analysis to identify threats and vulnerabilities to

### Announcements

#### Benefits Compliance Podcast Episode 13

Due to the pending situation in the Senate, the Benefits Compliance Podcast is being postponed until next week. We'll send out the announcement in a separate email.

#### Final Reminder: Form 5500 Filing for Calendar Year Plans Due July 31

Applicable plan sponsors must file Form 5500-series returns on the last day of the seventh month after their plan year ends. As a result, calendar-year plans generally must file by July 31 this year (reporting on the 2016 plan year). Plans may request a 2 ½ month extension to file by submitting Form 5558, Application for Extension of Time to File Certain Employee Plan Returns, by that plan's original due date.

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#### Final Reminder: PCOR Fee, Form 720 Filing Due July 31

electronically stored PHI (ePHI), and implementing mitigation procedures.

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## Retirement Updates

### IRS Updates 401(k) Plan Fix-It Guide

The IRS recently updated the 401(k) Plan Fix-It Guide to reflect updates to the Employee Plans Compliance Resolution System (EPCRS).

As background, IRS Fix-It Guides provide information on how to identify, fix and avoid common 401(k) plan compliance failures. The recent changes mainly reflect the modifications made to the EPCRS by Revenue Procedure 2016-51.

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ACA imposed the PCOR fee on health plans to support clinical effectiveness research. The PCOR fee applies to plan years ending on or after Oct. 1, 2012, and before Oct. 1, 2019. The PCOR fee is generally due by July 31 of the calendar year following the close of the plan year.

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### August Webinar Series – Register Now

NFP Benefits Compliance is hosting its next series of webinars in August. Training dates are Aug. 9, Aug. 16 and Aug. 23, 2017, at 3:00 p.m. ET. The respective topics are "Medicare and Your Plan: Benefit Issues to Consider," "Health Care Reform: The Saga Continues" and "HIPAA, HIPAA, HIPAA."

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## State Updates



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## FAQ

What are the differences between a Section 125 Cafeteria Plan Document and a Summary Plan Description?  
Does a group health plan need to comply with both requirements?

[Read the Answer »](#)

## Reference

Commonly Used Acronyms

[Glossary »](#)

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