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Compliance Corner

October 21, 2016

Health Care Reform

CMS Publishes 2016 Transitional Reinsurance Contributions Information Guide

On Oct. 4, 2016, CMS published the 2016 Reinsurance Contributions Information Guide. As a reminder, sponsors of self-insured group health plans must submit their 2016 annual enrollment count and schedule their reinsurance contribution payments through www.pay.gov by Nov. 15, 2016. The 2016 ACA Transitional Reinsurance Program Annual Enrollment and Contributions Submission Form ("2016 Form") is now available through www.pay.gov. Self-insured plans administered in-house by the employer with no third party administrator are exempt from the fee. This is the last year of the reinsurance fee and reporting.

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Announcements

November Training Opportunities, Register Now

NFP Benefits Compliance is hosting a series of webinars in November. Training dates are Nov. 2, Nov. 9 and Nov. 16, 2016, at 3:00 pm ET, with the respective topics being: "Time's Up- Get in Compliance with HIPAA Privacy and Security," "Lessons Learned: ACA Reporting and Employer Mandate Compliance," and "Spotlight on Mental Health Parity."

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Reminder: Transitional Reinsurance Filing Due Nov. 15, 2016

IRS Releases Publication 5164, Test Package for 2017 Electronic PPACA Filers

The IRS has released the final version of Publication 5164, Test Package for Electronic Filers of PPACA Information Returns, Processing Year 2017. The publication describes the testing procedures that must be completed by those filing electronic PPACA returns with the IRS, including Forms 1094-B, 1095-B, 1094-C and 1095-C. As a reminder, those who are filing 250 or more forms are required to file electronically with the IRS.

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OSHA Issues Final Rules Implementing PPACA's Whistleblower Protections

On Oct. 12, 2016, the DOL's Occupational Safety and Health Administration (OSHA) issued a final rule implementing PPACA's whistleblower protection provisions. This final rule establishes procedures and time frames for the filing and handling of retaliation complaints.

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Federal Updates

IRS Releases Draft Instructions for Form 5500-EZ

The IRS has released the draft instructions for the 2016 Form 5500-EZ. This follows the release of the draft 2016 Form 5500-EZ in August 2016. As a reminder, the Form 5500-EZ is used by a one-participant retirement plan or foreign retirement plan that does not file electronically on Form 5500-SF.

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Employers who sponsor a self-insured health plan providing minimum value must file their annual enrollment count for the transitional reinsurance program by Nov. 15, 2016. The filing and payment are completed through www.pay.gov. Actual payments are not due until Jan. 17, 2017, and Nov. 15, 2017, but the plan must submit its bank information and schedule its payment at the time of filing. The insurer is responsible for filing for a fully insured plan. Self-administered, self-insured plans are exempt from the fee, but a limited disclosure is required. This is the last year of the reinsurance fee and reporting.

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EEOC to Host Webinar for Employers on New Wellness Rules

The EEOC announced an upcoming educational opportunity for employers on wellness programs. The details are below along with the link to registration.

[Oct. 19, 2016, 2:00 p.m. to 3:15 p.m. ET, EEOC Final Rules on Employer Wellness Programs Webcast »](#)

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IRS Issues Rev. Proc. 2016-51 Modifying Guidelines Related to EPCRS

On Sep. 29, 2016, the IRS issued Rev. Proc. 2016-51, a consolidated statement of the correction programs under the IRS's Employee Plans Compliance Resolution System (EPCRS), which modifies and supersedes Revenue Procedure 2013-12.

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IRS Provides List of Compliance Questions to Omit on the 2015 and 2016 Form 5500-Series Returns

On Oct. 5, 2016, the IRS published a list of compliance questions filers should omit for the 2015 and 2016 plan years when completing Forms 5500, 5500-SF, 5500-EZ and Schedules H, I and R. The final forms released on Feb. 25, 2016, included new IRS compliance questions that plan sponsors were required to answer. However, the IRS is instructing plan sponsors not to answer the questions until after the 2015 and 2016 plan years due to misreporting concerns.

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HHS Provides Guidance on Cloud Computing in Relation to HIPAA Privacy and Security

HHS has provided guidance in the form of frequently asked questions regarding cloud computing and HIPAA Privacy and Security requirements. The guidance is specifically targeted at cloud service providers (CSPs), as opposed to covered entities or business associates utilizing their services. CSPs generally provide online access to shared computing

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FAQ

Do I need to provide FMLA leave to an employee who is requesting the leave to care for an ailing grandparent?

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Reference

Commonly Used Acronyms

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resources, such as networks, servers, storage and applications.

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