



Compliance Corner

June 30, 2016

Health Care Reform

Agencies Publish FAQs on ACA Implementation, Part XXXII

On June 21, 2016, the DOL, HHS and IRS jointly published an FAQ, FAQs about Affordable Care Act Implementation (Part 32), addressing whether a COBRA election notice can include additional information about health insurance marketplace (also known as “public exchange”) coverage options. As a reminder, the COBRA model election notice contains information about enrollment in the marketplaces which may yield a more cost-effective option for coverage.

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IRS Health Care Tax Tip 2016-57: Deadline Reminder for Employers and Providers: Electronically File Information Returns with IRS by June 30

On June 22, 2016, the IRS released IRS Health Care Tax Tip 2016-57, which provides an important

Announcements

PCOR Fee, Form 720 Filing Due August 1

PPACA 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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2016 Q2 Edition of *Health Care Reform Quarterly* Now Available

The newest edition of our quarterly publication, *Health Care Reform Quarterly* (Q2 2016), is

reminder of the fast approaching June 30 deadline for employers and providers to electronically file information returns (IRS Forms 1094-C and 1095-C) with the IRS.

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Federal Updates

EEOC Issues Sample Notice for Wellness Programs

On May 17, 2016, the EEOC published final regulations related to employer sponsored wellness programs (see May 17, 2016, edition of *[Compliance Corner](#)*). Those regulations require wellness programs which include a disability related inquiry or medical examination to provide a notice to employees. That notice must explain what medical information will be obtained, who will receive the medical information, how the medical information will be used, the restrictions on its disclosure and the methods the covered entity will employ to prevent improper disclosure of the medical information. On June 16, 2016, the EEOC released a sample notice that employers may use to meet this requirement.

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now available. The newsletter includes a recap of all of the significant PPACA-related developments that occurred in the first quarter of 2016. The newsletter also contains a featured article (“Now that Reporting is Almost Over, What’s Next?”) and an FAQ on the latest Cadillac Tax developments. Please ask your advisor for a copy.

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FAQ

We offer our employees ancillary product offerings such as life insurance, disability, critical illness, telemedicine, prepaid legal services and other benefits outside of major medical. Must we file a Form 5500 on these policies?

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Commonly Used Acronyms

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