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Compliance Corner

March 10, 2016

Health Care Reform

DOL Proposes Revisions to SBC Template

On Feb. 26, 2016, the DOL issued proposed revisions to the SBC template, Uniform Glossary, and other related documents. As background, the DOL submitted the final rule on SBCs on June 12, 2015, stating that they would release the final templates of the SBC and Uniform Glossary in early 2016.

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HHS Final Notice of Benefit and Payment Parameters for 2017; Letter to Issuers

On March 8, 2016, the 2017 Notice of Benefit and Payment Parameters was published in the *Federal Register*. These final regulations adopt most of the proposed regulations (discussed in the Dec. 15, 2015 edition of *Compliance Corner*), although there are some deviations in the final regulations.

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Announcements

New White Paper Now Available: Form 1095-B: Information for Employees

NFP Benefits Compliance has recently published a new white paper on Form 1095-B. The white paper is meant for employers to distribute to their employees to help explain the purpose of Form 1095-B.

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2016 Q1 Edition of Health Care Reform Quarterly Now Available

The newest edition of our quarterly publication, *Health Care Reform Quarterly* (Q1 2016), is now available. The newsletter includes a recap of all of the

Form Now Available for Employers to Appeal Employee's PTC

Some employers may begin to receive notices from the federally-facilitated exchange (FFM) indicating that they have had one or more employees receive a premium tax credit (PTC). As discussed in the [Oct. 6, 2015 edition of *Compliance Corner*](#), the FFM Employer Notice Program is scheduled to begin spring 2016. In preparation, the Employer Appeal Request Form is now available on healthcare.gov. [Continue reading »](#)

CMS Announces Additional One-Year Reprieve for Individual and Small Group Plans That Are PPACA Noncompliant

On Feb. 29, 2016, CMS announced an additional one-year reprieve for individuals and small groups whose policies are not compliant with certain provisions of PPACA, sometimes referred to as "grandmothered plans". [Continue reading »](#)

CMS Publishes Fact Sheet on Special Enrollment Confirmation Process

On Feb. 24, 2016, CMS issued new guidance on the implementation of a confirmation process for special enrollment periods (SEPs), which allow individuals to enroll in coverage through the exchange when they experience certain mid-year life changes (outside of the annual enrollment period). [Continue reading »](#)

Text of CMS FAQs on the 2017 Moratorium on Health Insurance Provider Fee

significant PPACA-related developments that occurred in the fourth quarter of 2015. [Continue reading »](#)

DOL Offering Webcast Series on Fiduciary Responsibility

The DOL is hosting a webcast series, entitled "*Getting It Right – Know Your Fiduciary Responsibilities*," to help employers and service providers understand how the fiduciary responsibility provisions of ERISA apply to employer-sponsored retirement and health plans. The series will include three sessions. [Continue reading »](#)

State Updates

 [Connecticut Read Update »](#)

 [District of Columbia Read Update »](#)

 [New Mexico Read Update »](#)

 [Oregon Read Update »](#)

FAQ

In regards to the employer mandate and Section 6056 reporting, is an employee on

On Feb. 29, 2017, CMS released a set of FAQs addressing the moratorium on the Health Insurance Provider Fee (also known as the “health insurance tax” or “HIT”), which was implemented with the passage of the *Consolidated Appropriations Act of 2016*.

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IRS Releases Updated AIR Submission Composition and Reference guide

On March 1, 2016, the IRS released the updated *AIR Submission Composition and Reference Guide*, version 4.2.

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Federal Updates

U.S. Supreme Court: ERISA Preempts Vermont Claims Reporting Law

On March 1, 2016, the U.S. Supreme Court, in *Gobeille v. Liberty Mutual Ins. Co.*, No. 14-181 (March 1, 2016), held that ERISA preempts a Vermont law that requires employers and insurers to report claims to the state.

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IRS Releases Instructions Related to Form 5500 filings With Updated Guidance Related to New Questions

On Feb. 25, 2016, the IRS and DOL released instructions related to the Form 5500 series for 2015 (which are filed seven months after the plan year end date).

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disability leave still considered a full-time eligible employee?

[Read the Answer »](#)

Reference

Commonly Used Acronyms

[Glossary »](#)

IRS Publishes *Employee Plans News Issue No. 2016-3*

On Feb. 29, 2016, the IRS published *Employee Plans News Issue No. 2016-3*. In this edition, the IRS provided additional guidance on completion of the new Forms 5500, discussed the newest guidance on mid-year amendments to safe harbor 401(k) plans, announced the 2015 reference list, and highlighted Publication 721 – *Tax Guide to U.S. Civil Service Retirement Benefits*.

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