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Compliance Corner

September 21, 2016

Health Care Reform

OCR Issues PPACA Section 1557 Notice in Top 15 Languages

On Sept. 14, 2016, HHS Office of Civil Rights issued guidance related to the language assistance notification required under Section 1557 of PPACA. As background, Section 1557 prohibits discrimination on the basis of race, color, national origin, sex, age or disability in certain health programs or activities. Specifically, individuals cannot be denied access to health care or health coverage or otherwise discriminated against based on one of those factors. Section 1557 has received a lot of attention because of its protection of transgender individuals under sex discrimination. It's important to note that the law provides protection for many other individuals as well.

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Federal Updates

Announcements

Final Reminder: Calendar Year SAR Must be Distributed by Sept. 30, 2016

Plans that are subject to ERISA and Form 5500 filing, must distribute the Summary Annual Report (SAR) to participants within nine months of the end of the plan year. Thus, a calendar year plan is required to distribute the SAR for the 2015 plan year by Sept. 30, 2016. If the plan applied for an extension to the Form 5500 filing, the SAR is then due within 2 months following the extension filing.

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IRS Publishes Final Regulations on Same-Sex Marriage

On Sept. 2, 2016, the IRS published final regulations relating to same-sex marriage and the federal tax consequences relating to, among other issues, employer-provided health benefit coverage of a same-sex spouse. The final regulations formally establish that a marriage of two individuals, whether of the same or opposite sex, will be recognized for federal tax purposes if that marriage is recognized by the state, possession or territory of the United States in which the marriage is entered into, regardless of the married couple's place of domicile. Further, a marriage performed in a foreign jurisdiction is recognized for federal tax purposes if that marriage would also be recognized in at least one state, possession or territory of the United States, regardless of place of domicile or whether the couple ever resides in the United States. The final regulations also interpret the terms "spouse," "husband" and "wife" to include same-sex spouses as well as opposite-sex spouses, and the terms "husband" and "wife" may be applied without regard to gender.

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CMS Releases Interactive Tool to Determine Covered Status Under the Administrative Simplification Provisions of HIPAA

On June 21, 2016, CMS introduced a new tool to assist entities in determining whether they are a covered entity for purposes of HIPAA's administrative simplicity provisions. Those provisions include HIPAA's electronic interchange (EDI) rules and HIPAA's rules related to the privacy and security of health data (including breach notifications). "HIPAA-covered entities" generally include health care

Reminder: Medicare Part D Notice to Employees Deadline is Oct. 14, 2016

Employers must notify individuals who are eligible to participate in their medical plan whether the plan's prescription drug coverage is "creditable" or "non-creditable" as compared to Medicare Part D coverage.

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State Updates

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FAQ

What are the characteristics of an employee assistance program (EAP) that may cause HSA eligibility issues?

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Reference

Commonly Used Acronyms
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providers that conduct certain transactions in electronic form, health care clearinghouses and health plans.

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