



THE  
MELTZER  
GROUP



## Compliance Corner

August 25, 2015

### Health Care Reform

#### Treasury, DOL and HHS Publish FAQ Regarding Proposed Transparency Reporting

On Aug. 12, 2015, the Treasury, DOL and HHS published information in the form of a frequently asked question related to transparency in coverage reporting required under PPACA. The agencies announced their intention to propose transparency reporting regulations that will apply to non-grandfathered group health plans.

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#### IRS Publishes Draft Guidance on Substitute Forms under IRC Sections 6055 and 6056

On Aug. 11, 2015, the IRS published a draft version of Publication 5223, General Rules and Specifications for Affordable Care Act Substitute Forms 1095-A, 1094-B, 1095-B, 1094-C and 1095-C. As background, larger employers (those subject to the employer mandate) and employers that sponsor self-insured plans are subject to certain informational reporting requirements under IRC Sections 6055 and 6056. Under those Sections, those employers must file certain forms (1095-B and

### Announcements

#### Recordings of August Webinar Series Now Available

Recordings of our August webinar series are now available in the [NFP Client Learning Portal](#). Topics in the series include: "Beyond Reporting: PPACA FAQs and the Latest Agency Guidance," "*Obergefell v. Hodges*: What Employers Need to Know About the Impact of the Supreme Court Decision" and "The Deadline Approaches: Preparing for Sections 6055 and 6056 Reporting."

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### State Updates

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1095-C) with the IRS and distribute to employees/covered individuals either a copy of the forms or a substitute form.

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## IRS Regulations Eliminate Automatic 30-day Extensions for Forms W-2, 1094 and 1095

On Aug. 12, 2015, the IRS released two sets of regulations eliminating the 30-day automatic extension for certain information returns. The purpose of these regulations is to combat refund claim fraud. Filing the returns earlier and allowing fewer extensions will allow the IRS to reconcile filings on a timely basis and determine which refund claims are legitimate.

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## Federal Updates

### IRS Publishes Draft 2015 Form 8955-SSA

The IRS recently published a draft of the 2015 Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. As background, Form 8955-SSA is used to report information about participants who separated from service during the plan year and are entitled to deferred vested benefits under the retirement plan.

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## FAQ

We own a small employer with 40 employees and a large employer with over 300 employees, which are mostly full-time. The employers operate independently and have separate federal tax identification numbers. Will the small employer be subject to the Sections 6055 and 6056 reporting requirements? If so, will each employer have to separately handle their own reporting requirements?

[Read the Answer »](#)

## Reference

[Commonly Used Acronyms Glossary »](#)



