



Compliance Corner

February 23, 2016

Health Care Reform

IRS Acknowledges Need for Revised FAQ Related to Reporting of COBRA Coverage

In the Sept. 22, 2015, edition of *Compliance Corner*, we summarized the changes contained in the final version of the Forms 1094-C and 1095-C Instructions. One of the biggest changes was related to the reporting of COBRA coverage.

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CMS Publishes Guidance on New Mid-Year Special Enrollment Period

On Feb. 5, 2016, CMS issued new guidance on a special enrollment period for individuals without exchange coverage due to a failure to file a tax return for 2014 and reconcile their 2014 advance premium tax credit (APTC).

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CMS Issues Notice on Transitional Reinsurance Payment for 2015 Benefit Year

Announcements

Recordings of February Webinar Series Now Available

The Benefits Compliance team just completed our February series of benefits compliance webinars. The respective topics were: “Nondiscrimination Rules: Pass the Test with Flying Colors,” “Deadline Extensions for 6055 and 6056 Reporting: A (Brief) Sigh of Relief” and “Legislative Update.”

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Final Reminder: Deadline Approaching to Submit Medicare Part D Creditable/Non-creditable Coverage Notice to CMS

On Feb. 12, 2016, CMS issued a notice related to the transitional reinsurance program required by PPACA and contribution collections for the 2015 benefit year.

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Federal Updates

DOL Issues 2015 Form M-1

The IRS recently issued the 2015 version of Form M-1. As background, Form M-1 must be filed by MEWAs and certain entities claiming exception (ECEs). The Form M-1 allows those entities to report that they complied with the ERISA's group health plan mandates.

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IRS Releases Ruling on Unused Vacation Contributions to a Retiree HRA or 401(k) Plan

On Dec. 31, 2015, the IRS released a private letter ruling (PLR) relating to a collectively bargained arrangement (CBA) that allows employees to contribute the value of unused vacation time to their employer's retiree HRA or 401(k) plan.

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Inflation-Adjusted Limits for Qualified Transportation Benefits Released

On Feb. 8, 2016, the IRS released Rev. Proc. 2016-14, which makes inflation required adjustments as a result of the Protecting Americans from Tax Hikes (PATH) Act of 2015.

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Group health plan sponsors that provide prescription drug coverage to Medicare Part D eligible individuals must disclose to CMS on an annual basis whether the coverage qualifies as creditable or non-creditable no later than 60 days after the beginning of each plan year.

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State Updates

 [Connecticut Read Update »](#)

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FAQ

I am an applicable large employer completing my required 6056 reporting. As I fill out Form 1094-C, what is the proper box to check on line 22?

[Read the Answer »](#)

Fifth Circuit Determines that the Administrator of a Self-Insured Plan is Not Subject to Texas' Prompt Payment Law

On Feb. 10, 2016, the U.S. Court of Appeals for the Fifth Circuit decided the case of *Health Care Serv. Corp. v. Methodist Hosps. of Dallas*, 2016 WL 530680 (5th Cir. 2016).

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HHS Publishes Mental Health and Substance Use Disorder Parity Fact Sheet and Report

On Feb. 10, 2016, HHS published a consumer fact sheet related to mental health and substance use disorder parity of benefits. The fact sheet summarizes the federal law requiring group health plans to provide mental health and substance use disorder benefits under the same terms and conditions as the plan provides for other medical benefits.

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Reference

Commonly Used Acronyms

[Glossary »](#)