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Compliance Corner

April 5, 2016

Health Care Reform

Congressional Research Service Releases Brief Related to Cadillac Tax

On March 24, 2016, the Congressional Research Service released “Excise Tax on High-Cost Employer-Sponsored Health Coverage: In Brief.” The brief does not provide any new information related to the Cadillac tax (officially called the excise tax on high-cost employer sponsored health coverage), but it does provide a helpful summary of what is currently known about the tax and expectations of how it will be implemented.

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Employer Reimbursement of Individual Health Policies: New IRS Information Letter

The IRS recently issued an information letter on March 2, 2016, pertaining to employer reimbursement of individual health policies. While this letter does not provide any new information, it highlights the fact that the IRS is aware of a number of vendors offering

Announcements

IRS Hosting Webinar on Employer Shared Responsibility Provisions

On April 6, 2016 at 2:00 PM EST, the IRS is hosting a webinar on the employer shared responsibility provisions. This webinar will discuss how to determine if you are an applicable large employer, the definition of full-time employee, and the filing requirements and transition relief for 2015. They will also conduct a Q&A session with IRS subject matter experts.

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State Updates



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designs they allege allow employers to reimburse premiums for employees' individual health insurance policies on a tax-free basis.

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Federal Updates

Seventh Circuit Holds that Church-Affiliated Organization Cannot Sponsor Church Plan

On March 17, 2016, the U.S. Court of Appeals for the Seventh Circuit, in *Stapleton v. Advocate Health Care Network*, 2016 WL 1055784 (7th Cir. 2016), ruled that a pension plan established by Illinois-based Advocate Health Care Network (“Advocate”) does not qualify as a “church plan” exempt from ERISA. This decision affirms the lower court’s ruling and holds that a plan established by a church-affiliated organization is not exempt from ERISA under the church plan exception.

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HHS Launches Phase II of HIPAA Audit Program

HHS’s Office of Civil Rights (OCR) recently announced that it has launched Phase II of its HIPAA Audit Program. Together with Phase I (launched back in 2011), the audit program is meant to help HHS assess compliance with the HIPAA privacy, security and breach notification rules.

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FAQ

If an employee is legally separated from his/her spouse can the employer remove that spouse from their benefit plan?

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