



THE
MELTZER
GROUP



Compliance Corner

August 11, 2015

Health Care Reform

IRS Provides Possible Approaches and Requests Comments on Cadillac Tax in IRS Notice 2015-52

On July 30, 2015, the IRS published IRS Notice 2015-52 outlining possible approaches to several “Cadillac Tax” issues.

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HR 3236 Affects Employer Mandate Application, HSA Eligibility and Form 5500 Filing

On July 31, 2015, President Obama signed HR 3236, the Surface Transportation and Veterans Health Care Choice Improvement Act of 2015, into law. The law includes provisions affecting the employer mandate, HSA eligibility and Form 5500 filing.

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IRS Releases 2015 Drafts of Reporting Instructions, Revised Forms 1095-B and 1095-C

Announcements

August Training Opportunities: Two Webinars Remain!

Two webinars remain in the August series hosted by NFP Benefits Compliance.

Training dates are Aug. 12 and 19 at 3:00 pm ET. Topics are “*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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On Aug. 7, 2015, the IRS released 2015 draft versions of Forms 1094-C and 1095-C Instructions, Forms 1094-B and 1095-B Instructions and revised 2015 drafts of Forms 1095-B and 1095-C.

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CMS Issues Fact Sheet and FAQs Related to State Innovation Waivers

On July 22, 2015, CMS issued a Fact Sheet and a series of frequently asked questions (FAQs) related to State Innovation Waivers. As background, PPACA Section 1332 permits a state to apply for a waiver from certain provisions including a state exchange, premium tax credits, the individual mandate and the employer mandate. To apply for a waiver, the state must submit an application and supporting materials to the Secretary of HHS. Approved waivers would be effective Jan. 1, 2017.

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IRS Publishes PPACA Summary Chart for Employers

On Aug. 4, 2015, the IRS published *Health Care Tax Tip 2015-46*. The resource summarizes PPACA's provisions for employers, including the Small Business Health Care Tax Credit, SHOP availability, Sections 6055 and 6056 reporting, employer mandate obligations and related transition relief.

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CMS Publishes Slides Outlining Transitional Reinsurance Program Contributions for the 2015 Benefit Year, Holding Webinars on the 2015 Reinsurance Contribution Process

REGTAP is hosting a series of webinars in August and September to educate contributing entities, including plan sponsors of self-insured plans that are not self-administered.

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FAQ

Our plan is making plan changes or switching insurance carriers at renewal. When must we notify participants about these changes?

[Read the Answer »](#)

Reference

[Commonly Used Acronyms
Glossary »](#)

IRS Issues Updated Draft of Publication 5164

On Aug. 5, 2015, the IRS released an updated draft of Publication 5164, entitled “*Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)*,” which contains general and program-specific testing information for use with ACA Assurance Testing System (AATS). The testing process information found in this publication includes who must test, Transmitter Control Code registration and criteria for passing testing.

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Federal Updates

FASB Issues Guidance Relating to Accounting Standards for Employee Benefit Plans

On July 31, 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2015-12. The new guidance is meant to simplify three areas of employee benefit plan accounting: plan investment disclosures, fully benefit responsive investment contracts (known as ‘FBRICs’) and measurement dates for employee benefit plans.

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IRS Publishes *Employee Plans News* Issue No. 2015-9

On July 31, 2015, the IRS published Issue No. 2015-9 of *Employee Plans News*. In this edition, the IRS notified the public that as of Oct. 1, 2015, the Employee Plans (EP) unit will no longer answer technical questions by email. Although they no longer have the resources to research and provide answers to legal questions, EP will continue to answer questions concerning employers’ accounts with the IRS, basic information about EP forms (such as the Form 5500) and the status of any pending applications.

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