



THE
MELTZER
GROUP



Compliance Corner

December 15, 2015

Health Care Reform

IRS Provides Guidance Related to *Obergefell* Ruling

On Dec. 9, 2015, the IRS issued Notice 2015-86, which provides guidance related to the tax treatment of same-sex spouses following the June 2015 Supreme Court ruling in *Obergefell v. Hodges*.

[Continue reading »](#)

Proposed Notice of Benefit and Payment Parameters for 2017 Released

On Dec. 2, 2015, HHS released the Proposed Notice of Benefit and Payment Parameters for 2017.

[Continue reading »](#)

IRS Publishes *Health Care Tax Tips*

The IRS occasionally publishes *Health Care Tax Tips* to help employers and individuals understand how PPACA may affect their taxes.

[Continue reading »](#)

Announcements/Reminders

New Publication Explains Form 1095-C to Employees

NFP Benefits Compliance has released a new publication entitled *Form 1095-C: Information for Employees*.

[Continue reading »](#)

Reminder: Rules on Commuter Benefits Change Jan. 1, 2016

As a result of IRS Revenue Ruling 2014-32, effective Jan. 1, 2016, cash reimbursement is not permitted in geographic areas where terminal-restricted debit cards are readily available.

[Continue reading »](#)

Federal Updates

Congress Repeals Form 5500 Extension Expansion

In the Oct. 6, 2015 edition of *Compliance Corner*, we reported that Congress passed legislation extending the Form 5500 automatic extension to Nov. 15 for 2016 and later plan years.

[Continue reading »](#)

IRS Releases 2016 Versions of HSA Reporting Forms

The IRS recently released the 2016 versions of Forms 5498-SA and 1099-SA.

[Continue reading »](#)

IRS Publishes FAQs Related to New Retirement Plan Compliance Questions on 2015 Form 5500 Series Returns

On Dec. 4, 2015, the IRS published several FAQs relating to new questions posed on the recently released 2015 versions of Form 5500.

[Continue reading »](#)

Deadline for Comments on Proposed Rule for GINA Extended

The EEOC has extended the deadline for comments on its proposed rule, published Oct. 30, 2015, regarding GINA and employer wellness programs, to Jan. 28, 2016.

[Continue reading »](#)

State Updates

 [Indiana
Read Update »](#)

 [Maryland
Read Update »](#)

 [Minnesota
Read Update »](#)

 [New York
Read Update »](#)

 [Puerto Rico
Read Update »](#)

FAQ

How do I establish COBRA rates for my plan? Am I allowed to change them mid-year as long as the active employee rates increase?

[Read the Answer »](#)