



[View with images](#)



Compliance Corner

December 16, 2014

FEDERAL UPDATES

IRS Publishes New Standard Mileage Rates for 2015

On Dec. 10, 2014, the IRS released the 2015 standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

[Continue reading »](#)

IRS Publishes 2015 Version of Publication 15-B, *Employer's Tax Guide to Fringe Benefits*

The IRS recently published the 2015 version of Publication 15-B, *Employer's Tax Guide to Fringe Benefits*. Publication 15-B contains information for employers on the tax treatment of certain fringe benefits, including accident and health coverage, adoption assistance, dependent care assistance, educational assistance, employee discount programs, group-term life insurance, moving expense reimbursements, HSAs and transportation benefits.

[Continue reading »](#)

IRS Releases Publication 4810 Explaining Electronic Filings for

FAQ

If open enrollment has closed for an employer-provided group health plan (coverage which is offered through a cafeteria plan), can an employee make an election change outside of permitted qualifying events? Must the employer or plan sponsor allow such a change?

[Read the answer »](#)

STATE UPDATES

 [Arkansas
Read update »](#)

 [Massachusetts
Read update »](#)

 [Nebraska
Read update »](#)

 [New Jersey](#)

Form 8955-SSA

On Dec. 10, 2014, the IRS released Publication 4810, "Electronic Filing for Form 8955-SSA." The publication is being made available following the previous IRS release of Form 8955-SSA final regulations on Sept. 29, 2014 (and discussed in the Oct. 7, 2014 edition of *Compliance Corner*).

[Continue reading »](#)

[Read update »](#)

 [New York
Read update »](#)

 [Washington
Read update »](#)

REFERENCE

[Commonly Used
Acronyms
Glossary »](#)



Partner. Preserve. Prosper.

National Financial Partners (NFP) and its subsidiaries do not provide legal or tax advice. Compliance, regulatory and related content is for general informational purposes and is not guaranteed to be accurate or complete. You should consult an attorney or tax professional regarding the application or potential implications of laws, regulations or policies to your specific circumstances.

12/14 | ACR# 134381 | BP-17284-14