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## Compliance Corner

January 28, 2015

### HEALTH CARE REFORM

#### Supreme Court Declines to Hear Challenge to Individual Mandate

On Jan. 12, 2015, the U.S. Supreme Court denied a challenge to the PPACA filed by the Association of American Physicians and Surgeons and the Alliance for Natural Health USA (*Ass'n of Am. Physicians & Surgeons, Inc. v. Burwell*, No. 14-350, 2015 WL 132968 (U.S. Jan. 12, 2015)).

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#### IRS Releases Guidance and Forms for Reporting 2014 Premium Tax Credits for Individuals

To assist taxpayers in filing their 2014 returns, the IRS has issued guidance regarding tax aspects of the PPACA. Specifically, Publication 5187 explains how taxpayers will satisfy and report the individual shared responsibility provision (individual mandate) of the ACA. It also provides information about the new premium tax credit.

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#### 2016 Actuarial Value Calculator Released

### ANNOUNCEMENTS

#### February Training Opportunities, Register Now

NFP Benefits Compliance is hosting a series of webinars in February. Training dates are Feb. 11, Feb. 18 and Feb. 25 at 3:00 pm ET. Topics are “Tracking Employee Hours: What You Need to Know for the Employer Mandate and Reporting,” “Plan Filing and Reporting Requirements” and “Untangling the Web of Employer Notice Requirements and Deadlines.”

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### STATE UPDATES

 Florida

On Jan. 16, 2015, CMS released a bulletin announcing the availability of the Final 2016 Actuarial Value (AV) Calculator, with detailed explanations of updates made in response to comments received during the comment period.

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## IRS Releases Guidance for Small Businesses Claiming Health Care Tax Credit

On Jan. 21, 2015, the IRS released Notice 2015-08, which provides an exception allowing certain small employers in specified Iowa counties to claim the small business health care tax credit, even though a Small Business Health Options Program (SHOP) Exchange will not be operating in this area for all or part of 2015.

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### FEDERAL UPDATES

## IRS Issues Notice Regarding Reporting of Sick Pay Paid by Third Parties

On Jan. 15, 2015, the IRS published Notice 2015-6, which provides guidance on reporting certain sick pay paid by third parties and employers. Form 8922 must now be used by third parties and employers for filing “third-party sick pay recaps” to report payments of certain sick pay paid on or after Jan. 1, 2014.

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