



THE
MELTZER
GROUP



Compliance Corner

July 14, 2015

Health Care Reform

Women's Preventive Services Final Regulations Issued

On July 10, 2015, HHS, DOL and the Department of the Treasury issued final regulations related to women's preventive services. The regulations finalize previously issued interim final and proposed rules from 2010 and 2014.

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IRS Notice 2015-43 Provides Interim Guidance on Expatriate Plans

On June 30, 2015, the IRS issued Notice 2015-43, providing interim guidance on the application of certain provisions of PPACA to expatriate health insurance issuers, expatriate health plans and employers in their capacity as plan sponsors of expatriate health plans.

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Trade Legislation Increases PPACA Reporting Penalties

On June 29, 2015, President Obama signed the Trade Preferences Extension Act of 2015 into law, creating Public Law

Announcements

Final Reminder: PCOR Fee, Form 720 Filing Due July 31

PPACA added the PCOR fee on health plans to support clinical effectiveness research. The PCOR fee applies to plan years ending on or after Oct. 1, 2012, and before Oct. 1, 2019. The PCOR fee is due by July 31 of the calendar year following the close of the plan year.

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Final Reminder: Form 5500 Filing Deadline for Calendar-Year Plans Is July 31

Plan sponsors are required to file Form 5500-series returns on the last day of the seventh month following the end of their plan years. For calendar-year plans, sponsors must file by July 31, 2015 (reporting on the 2014 plan year).

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No. 114-27. Among other things, the Act increased the penalties that can be levied upon entities who fail to comply with the PPACA reporting requirements.

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Federal Updates

Health Coverage Tax Credit Restored

On June 29, 2015, President Obama signed the Trade Preferences Extension Act of 2015 into law, creating Public Law No. 114-27. Included in that Act was a provision that extends and modifies the Health Coverage Tax Credit (HCTC). Before this action, legislation authorizing the HCTC expired Jan. 1, 2014, making the tax credit unavailable.

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FAQ

What, if any, group health plan eligibility restrictions are applicable to small employers?

[Read the Answer »](#)

August Training Opportunities, Register Now

NFP Benefits Compliance is hosting a series of webinars in August. Training dates are Aug. 5, 12 and 19 at 3:00 p.m. ET.

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Upcoming EBSA Seminars in NE, PA and SC

The DOL's EBSA is joining state Departments of Insurance in providing free educational seminars for employers. The seminar is designed to assist employers with compliance with both state and federal law regarding employee benefit plans.

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