



THE
MELTZER
GROUP



Compliance Corner

June 16, 2015

Health Care Reform

Departments Issue Final Regulations on SBC and Uniform Glossary

On June 12, 2015, the DOL, IRS and HHS (collectively, the Departments) issued final regulations on the SBC and uniform glossary requirements under PPACA. The final regulations were published in the *Federal Register* on June 16, 2015.

These regulations amend the final regulations published in February 2012 and finalize the proposed regulations published Dec. 30, 2014 (See the Jan. 13, 2015 edition of *Compliance Corner*).

[Continue reading »](#)

HHS Seeks Public Comments on HPID Requirement

HHS has issued a request for information seeking public comments regarding the health plan identifier (HPID) requirements, including its policy on health plan enumeration and the requirement to use the HPID in electronic health care transactions. The deadline for

Announcements

Penalty Relief for Small Employer Payment Plans Ends June 30

IRS Notice 2015-17 provided limited transition relief from the assessment of excise taxes for small employers who reimburse or directly pay the premium for an employee's individual health insurance policy. The transition relief ends June 30, 2015.

[Continue reading »](#)

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

submitting written or electronic comments is July 28, 2015.

[Continue reading »](#)

Federal Updates

IRS Offers Delinquent Filer Relief to Certain One-participant and Foreign Plans

On May 29, 2015, the IRS published Rev. Proc. 2015-32, which permanently extends delinquent filer relief to certain one-participant and foreign retirement plans. As background, the IRC and ERISA require annual reporting on retirement plans through the Form 5500 series.

[Continue reading »](#)

IRS Publishes *Employee Plans News* Issue No. 2015-6

On June 10, 2015, the IRS published Issue No. 2015-6 of *Employee Plans News*. In this edition, the IRS includes a recap of changes to Forms 5500 for 2014, an updated Voluntary Correction Program (VCP) fee chart, and a link to guidance for a permanent program for late Form 5500-EZ filers.

[Continue reading »](#)

following the close of the plan year. For plan years ending in 2014, the fee is due by July

31, 2015.

[Continue reading »](#)

State Updates

 [Florida Read Update »](#)

 [Maine Read Update »](#)

 [Nevada Read Update »](#)

 [New Mexico Read Update »](#)

 [Oregon Read Update »](#)

 [Tennessee Read Update »](#)

 [Texas Read Update »](#)

 [Washington Read Update »](#)

 [West Virginia Read Update »](#)

FAQ

Can a high deductible health plan include an embedded deductible for individuals and still be an HSA-compatible plan design?

[Read the Answer »](#)

Reference

Commonly Used Acronyms

[Glossary »](#)