



Compliance Corner

May 4, 2016

Health Care Reform

DOL Releases FAQs about Affordable Care Act Implementation (Part XXXI)

On April 20, 2016, the DOL published FAQs about Affordable Care Act Implementation (Part XXXI) which provide guidance on market reform provisions of the Affordable Care Act, the Mental Health Parity and Addiction Equity Act of 2008 (MHPAEA), and the Women's Health and Cancer Rights Act (WHCRA).

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CMS Announces Direct Enrollment Extension

On April 18, 2016, CMS issued a memo announcing an extension for four states to continue to accept direct enrollment in the SHOP. This means that they may continue to accept paper enrollments by small businesses enrolling in coverage through the SHOP. The deadline for them to switch to online enrollment was originally Jan. 1, 2017, but has now been extended to Jan. 1, 2019. The affected states are

Announcements

May Training Opportunities, Register Now

NFP Benefits Compliance is hosting a series of webinars in May. Training dates are May 11, May 18 and May 25, 2016, at 3:00 pm ET, with the respective topics being: "Beware of the Boogie Man: Preparing for Government Audits of Your Plan," "Don't Let Leaves of Absence Cause You to Take Leave of Your Senses" and "Qualifying Events: A Much-Needed Refresher."

NFP Benefits Compliance reserves the right to change training topics in the event of

Hawaii, Idaho, Oregon and Vermont. All other SHOPS already accept online enrollments.

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IRS Releases Updated Publication 5165 for Electronically Filing PPACA Returns

The IRS recently released an updated version of Publication 5165, entitled “Guide for Electronically Filing Affordable Care (ACA) Information Returns for Software Developers and Transmitters,” for tax year 2015 (processing year 2016). This publication outlines the communication procedures, transmission formats, business rules and validation procedures for returns transmitted electronically through the Affordable Care Act Information Return System (AIR). Employers who plan to electronically file Forms 1094-B, 1095-B, 1094-C or 1095-C will want to review the guidance and familiarize themselves with the filing process.

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Federal Updates

DOL Releases Updated FMLA Poster and Guide

This week, the DOL announced a new general FMLA notice (which employers post in the workplace) and simultaneously released a new 76-page guide to help employers administer FMLA. The new general FMLA notice doesn't contain new information, but is organized in a more reader-friendly manner. There is no immediate need to change currently-posted FMLA posters. Employers may continue to use the former general notice or may post the newly released notice.

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significant legislative, judicial or regulatory developments.

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Upcoming EBSA Seminars in MS and NH

The DOL's EBSA is hosting free educational seminars for employers. These seminars are designed to assist employers with compliance with both state and federal law regarding employee benefit plans.

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State Updates

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IRS Releases VCP Submission Kit for Failures to Adopt a New Pre-Approved Defined Contribution Plan

The IRS has released a Voluntary Correction Program (VCP) submission kit defined contribution plan sponsors can use if they failed to adopt new plan documents by the April 30, 2016 deadline. The sponsor may seek to correct that failure by adopting a pre-approved plan document that includes provisions required by the Pension Protection Act (PPA) and submitting a VCP compliance statement to the IRS. This will protect the plan's tax-favored status.

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IRS Publishes 2017 HSA Contribution Limits and Qualifying HDHP Deductible and Maximum Out-of-pocket Limits

On April 29, 2016, the IRS published Rev. Proc. 2016-28, which provides the 2017 inflation-adjusted amounts for HSAs and HSA-qualifying HDHPs. According to the revenue procedure, the 2017 annual HSA contribution limit will increase to \$3,400 (up \$50 from 2016) for individuals with self-only HDHP coverage, but stays the same at \$6,750 (no change from 2016) for individuals with family HDHP coverage.

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FAQ

What is a MEWA, and are MEWAs prohibited?

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Reference

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