



Compliance Corner

October 6, 2015

Health Care Reform

Congress Passes Legislation to Keep ‘Small Employer’ Definition at 50 or Fewer Employees

On Oct. 1, 2015, the US Congress passed HR 1624, called the “Protecting Affordable Coverage for Employees (PACE) Act,” that repeals the mandated small-group expansion from groups of up to 50 employees to groups of up to 100 employees.

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IRS Publishes New Webpage for ALEs with Information on Employer Mandate and Reporting

On Sept. 17, 2015, the IRS released a new webpage entitled “ACA Information Center for Applicable Large Employers (ALEs)” which provides ALEs with information and resources to assist with informational returns required under IRC Sections 6055 and 6056.

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D.C. Federal Court Enjoins Enforcement of MEC Requirement Related to Fixed Indemnity Insurance

On Sept. 11, 2015, the US District Court for the District of Columbia, in *Central United Life v. Burwell* (2015 WL 5316779 (D.D.C. 2015)), enjoined HHS from enforcing a

Announcements

Medicare Part D Notice to Employees Deadline is October 14

Employers must notify individuals who are eligible to participate in their medical plan whether the plan’s prescription drug coverage is “creditable” or “non-creditable” as compared to Medicare Part D coverage.

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State Updates

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requirement that fixed indemnity insurance is only an excepted benefit if the purchaser attests they have MEC.

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CMS Issues FAQs Regarding Employer Notifications of Advance Payment of Premium Tax Credit

On Sept. 18, 2015, CMS released guidance that describes the process federally facilitated exchanges and partnership exchanges using the federal platform will use to notify employers that an employee was determined to be eligible for a premium tax credit (PTC) through the exchange. Eligibility for a PTC is reserved for individuals who are neither enrolled in employer-sponsored coverage nor eligible for affordable minimum value coverage.

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IRS Publishes Q&As on Forms 1094-C and 1095-C

On Sept. 18, 2015, the IRS issued a new set of questions and answers (Q&As) providing additional guidance on reporting using Forms 1094-C and 1095-C.

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IRS Releases Final Guidance On Substitute Forms under IRC Sections 6055 and 6056

In September 2015, the IRS released the final version of Publication 5223 outlining rules and specifications related to the use of substitute forms under IRS Sections 6055 and 6056. (We reported the release of the draft version in the Aug. 25, 2015, edition of *Compliance Corner*.)

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Federal Updates

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FAQ

Some carriers are offering groups the opportunity for early renewal, which could benefit employers by transitioning the policy renewal to another date range and delaying some market reforms. Will this strategy cause a smaller applicable large employer (ALE) (i.e., those with 50-99 full-time employees/equivalents) to lose employer mandate transitional relief if they early renew in 2015?

[Read the Answer »](#)

IRS Publishes *Employee Plans News* Issue No. 2015-10

On Sept. 30, 2015, the IRS published Issue No. 2015-10 of *Employee Plans News*. In this edition, the IRS notified the public that Congress has continued the Form 5500 automatic extension to Nov. 15 for 2016 and later plan years.

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IRS Publishes 2016 Instructions for Form 1098-Q

The IRS recently published the 2016 instructions for Form 1098-Q. As background, the IRS made qualifying longevity annuity contracts (QLACs) accessible to defined contribution plans beginning in 2014.

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