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Compliance Corner

October 21, 2014

HEALTH CARE REFORM

Federal Agencies Issue Guidance Related to Reference-based Pricing

The DOL, IRS and HHS have jointly issued guidance related to reference-based pricing. As background, a plan that uses reference-based pricing pays a fixed dollar amount for a specific procedure. Certain health care providers accept this fixed amount as payment in full for the service rendered.

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FEDERAL UPDATES

IRS Issues Information Letter Explaining Vanpooling as Tax-free Benefit

On Aug. 1, 2014, the IRS issued Information Letter 2014-0028 in response to an employee's inquiry about his employer's interpretation of the 80/50 rule (described below). The letter provides helpful clarification about this rule and other considerations that apply when employer-sponsored qualified transportation benefits include tax-free vanpooling benefits. The letter explains the rules for the three types of vanpools that may be qualified transportation benefits.

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ANNOUNCEMENTS

November Training Opportunities, Register Now

NFP Benefits Compliance is hosting a series of webinars in November. Training dates are Nov. 5, 12 and 19 at 3 p.m. ET. Topics are "Tips for Tracking Employee Hours and Preparing for 6056 Reporting," "Medicare Requirements for Employers: More Than Meets the Eye" and "Compliance by Design: Premium Contribution Strategies that Work." NFP Benefits Compliance reserves the right to change training topics in the event of significant legislative, judicial or regulatory developments.

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November Compliance Requirements for Self-insured Plans

The month of November

IRS Releases 401(k) Plan Checklist

The IRS recently updated Publication 4531, which is a one-page 401(k) Plan checklist. Although the checklist does not describe all 401(k) plan requirements, it is a good tool to assist employers with keeping their 401(k) plans in compliance with many of the important rules.

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brings two new compliance requirements for self-insured plans. First, health plans (including medical, dental and vision) that have \$5 million or more in annual receipts must obtain a health plan identifier (HPID) by Nov. 5, 2014. Smaller plans do not need to comply until Nov. 5, 2015.

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FAQ

Are employers required to provide coverage for same-sex spouses?

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