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## Compliance Corner

September 9, 2014

### HEALTH CARE REFORM

#### IRS Releases Draft Instructions for Health Coverage Information Reporting Forms

On Aug. 28, 2014, the IRS released draft instructions for completing the reporting forms required under IRC Sections 6055 and 6056 as added by PPACA, including Forms 1094-B, 1094-C, 1095-B and 1095-C. As reported in the July 29 edition of *Compliance Corner*, the IRS released drafts of these reporting forms in late July.

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#### CMS Issues Final Regulations Related to Renewals and Exchange Eligibility Determinations

On Sept. 2, 2014, CMS issued final regulations related to renewals of health insurance and individual eligibility determinations in the exchange. With regard to eligibility redeterminations, the final regulations follow the proposed regulations issued July 2014, as reported in the July 15 edition of *Compliance Corner*.

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### FEDERAL UPDATES

### ANNOUNCEMENTS

#### Business Associate Agreements That Previously Qualified for Transition Relief Must Be Amended by Sept. 22, 2014

As part of a final rule issued on Jan. 25, 2013, which became effective March 26, 2013, business associates were required to amend their existing business associate agreements (BAAs) to incorporate certain new requirements by Sept. 23, 2013.

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### FAQ

Increasingly, employers are offering telemedicine programs either in lieu of or in conjunction with their major medical plan. What

## IRS Newsletter Highlights New 81-100 Group Trust Rules and Announces Retirement Plan Webinar

On Sept. 2, 2014, the IRS published Issue 2014-13 of *Employee Plans News*. In this edition of the publication, the IRS discussed Revenue Ruling 2014-24 and announced an upcoming retirement plan hot topics webinar.

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federal laws (ERISA, COBRA, PPACA, etc.) may be implicated where an employer chooses to offer a telemedicine program?

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