



THE
MELTZER
GROUP



Compliance Corner

September 22, 2015

Health Care Reform

IRS Finalizes 2015 Forms 1094, 1095 and Instructions

The IRS recently finalized the 2015 versions of Forms 1094-B, 1095-B, 1094-C, 1095-C and related instructions.

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IRS Publishes Guidance on IRC Section 6055 Informational Reporting of MEC

On Sept. 16, 2015, the IRS published Notice 2015-68. The notice announces the IRS's intent to propose regulations under IRC Section 6055 addressing several different issues, and also invites comments on those issues.

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IRS and Treasury Officials Provide Informal Views on Health Care Reform Issues

On May 8, 2015, the IRS and Treasury officials made an oral presentation at the Tax Section's Employee Benefits Committee meeting. During that presentation the IRS held a Q&A session.

Announcements

Medical Loss Ratio Rebates: It's That Time Again!

A requirement under PPACA is that insurers must submit an annual report to HHS accounting for plan costs. If the insurer does not meet the medical loss ratio standards, they must provide rebates to policyholders. This year, the rebates are due to be distributed by Sept. 30, 2015.

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HHS to Present Reinsurance Contributions Webinar

HHS is presenting a complimentary webinar that provides an overview of the Transitional Reinsurance Program on three dates this month: September 23, 28 and 30.

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CMS FAQ on SBC and Coverage Online Posting of Policy and Certificate of Coverage

On Sept. 8, 2015, CMS issued a frequently asked question (FAQ) related to the SBC final regulations. The FAQ guidance includes an extension under which issuers must make group certificate of coverage documents relating to SBCs accessible online.

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Federal Updates

Executive Order Establishes Paid Sick Leave for Federal Contractors

On Sept. 7, 2015, President Obama signed an executive order requiring federal contractors to provide employees with at least one hour of paid sick leave for every 30 hours worked, up to 56 hours of paid sick leave.

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IRS Publishes Retirement Plan Guidance on Economic Hardship Waiver for Electronic Filing of Forms 8955-SSA and 5500-EZ

On Sept. 14, 2015, the IRS published Rev. Proc. 2015-47, which relates to procedures for requesting a waiver of the electronic filing requirements for Forms 8955-SA and 5500-EZ.

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IRS Issues Revised Publication 1220 on Electronic Filing for Certain Forms

The IRS has issued the 2015 version of Publication 1220, Specifications for Electronic Filing of Forms. The publication gives instructions for entities (including employers) that electronically file any of the following information reports with the IRS: Forms 1097, 1098, 1099, 3921, 3922, 5498, 8027, 8955-SSA, 1042-S and W-2G.

State Updates

 [Arkansas Read Update »](#)

 [Delaware Read Update »](#)

 [Kansas Read Update »](#)

 [Nebraska Read Update »](#)

FAQ

As an employer, what should I do if and when I receive an employer mandate bill from the IRS, but I have offered affordable, minimum value coverage to all of my full-time employees and their non-spouse dependents?

[Read the Answer »](#)

Reference

[Commonly Used Acronyms Glossary »](#)