



Compliance Corner

January 12, 2016

Health Care Reform

CMS Revises Bulletin to Reflect MLR Adjustment

On Dec. 17, 2015, CMS issued an updated bulletin entitled “Frequently Asked Questions on the Impact of the PACE Act on State Small Group Expansion.” With the exception of one change which impacts the MLR calculation for small employer groups, the bulletin is an exact replica of a previous bulletin issued Oct. 19, 2015.

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Administration Issues Additional Guidance Related to Innovation Waivers

On Dec. 11, 2015, HHS and the Department of the Treasury released guidance in the Federal Register for states interested in pursuing an innovation waiver under section 1332 of the ACA. Health care reform authorizes states to apply for an “innovation waiver” from the employer shared responsibility penalty tax and certain other requirements for plan years beginning on or after Jan. 1, 2017.

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Announcements

Save the Dates! February Training Opportunities

NFP Benefits Compliance is hosting a series of webinars in February. Training dates are Feb. 3, Feb. 10 and Feb. 17, 2016, at 3:00 pm ET, with the respective topics being: “Nondiscrimination Rules: Pass the Test with Flying Colors,” “Deadline Extensions for 6055 and 6056 Reporting: A (Brief) Sigh of Relief” and “Legislative Update.”

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State Updates

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IRS Releases Guidance Related to HCTC

On Dec. 22, 2016, the IRS issued Notice 2016-02, which is related to the health coverage tax credit (HCTC). As a reminder, the HCTC is premium assistance in the form of a tax credit available to certain individuals who are Pension Benefit Guaranty Corporation pension recipients.

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IRS Releases Guidance for Small Businesses Claiming Health Care Tax Credit

On Jan. 6, 2015, the IRS updated their Web page dedicated to information about the Small Business Health Care Tax Credit to inform employers that qualify for the credit how the required sequestration impacts the amount of the credit.

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IRS Releases *Health Care Tax Tip 2015-85*, 8 Facts for ALEs about New Information Statements to be Filed in 2016

On Dec. 29, 2015, the IRS published *Health Care Tax Tip 2015-85* providing employers with eight helpful facts about the 2015 reporting statements. The tips are available in both English and Spanish.

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Federal Updates

Third Circuit Holds that Plan Sponsored by Church-Affiliated Hospital is Not a Church Plan

On Dec. 29, 2015, in *Kaplan v. Saint Peter's Healthcare System*, 2015 WL 9487719 (3d Cir. 2015), the Court of Appeals for the Third Circuit ruled that a church-affiliated hospital's retirement plan was ineligible for ERISA's church plan exemption. As background, ERISA does not apply to plans that are "established and maintained" by a church for the

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FAQ

Now that the reporting deadlines have been extended, how will employees who do not receive individual statements before they file taxes prove compliance with the individual mandate?

[Read the Answer »](#)

benefit of its employees.

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IRS Publishes 2015 Instructions Related to Forms 8955-SSA and Releases Draft Form 5500-EZ

On Dec. 1, 2015, the IRS published 2015 instructions related to Form 8955-SSA, Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits. As background, Form 8955-SSA is used to report information about participants who separated from service during the plan year and are entitled to deferred vested benefits under the retirement plan.

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IRS Issues 2016 Version of Publication 15-B, *Employer's Tax Guide to Fringe Benefits*

The IRS recently issued the 2016 version of Publication 15-B, *Employer's Tax Guide to Fringe Benefits*. Publication 15-B contains information for employers on the tax treatment of certain fringe benefits, including accident and health coverage, adoption assistance, dependent care assistance, educational assistance, discount programs, group term life insurance, moving expense reimbursements, HSAs and transportation benefits.

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