



Compliance Corner

October 17, 2017

Health Care Reform

President Trump Issues Executive Order and CSR Announcement

On Oct. 12, 2017, President Trump issued an Executive Order related to the availability and expansion of association health plans (AHPs), short-term limited duration insurance (STLDI) policies and health reimbursement arrangements (HRAs).

On the same day, the White House also announced that it will no longer pay cost-sharing reduction subsidies to insurers.

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Agencies Issue Interim Final Rules to Broaden Exemption from Contraceptive Coverage

Effective Oct. 6, 2017, the HHS, the Treasury Department and the DOL (the Departments) jointly issued interim final rules that broaden the exemption from the PPACA's contraceptive mandate. As background, the PPACA requires plans to cover certain preventive services with no cost-sharing. Since the implementation of the PPACA, a number of religious institutions objected to being required to offer certain contraceptives, prompting the Obama administration to provide a waiver and accommodation process for those institutions.

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Announcements

Podcast Update

Due to the pending situation in the Senate, the Benefits Compliance Podcast is being postponed.

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October Webinar Miniseries on State Leave Laws in NY, D.C. and CA

NFP's Benefits Compliance team has completed the October webinar miniseries focused on the leave laws of three particularly burdensome states: New York, the District of Columbia and California. For NY, a new paid family leave law takes effect on Jan. 1, 2018. D.C. and CA also have new laws that may impact employers located or doing business in those states.

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November Webinar Series – Register Now

PCOR Fee Increased for 2017-2018 Plan Years

On Oct. 6, 2017, the IRS released Notice 2017-61, which announces that the adjusted applicable dollar amount for PCOR fees for plan and policy years ending on or after Oct. 1, 2017, and before Oct. 1, 2018, is \$2.39. This is a \$.13 increase from the amount in effect for plan and policy years ending on or after Oct. 1, 2016, but before Oct. 1, 2017.

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IRS Releases Final Instructions for Forms 1094-C, 1095-C, 1094-B and 1095-B

On Oct. 3, 2017, the IRS released final instructions related to IRC Section 6055 and 6056 reporting. The 2017 instructions appear to have no substantial changes from the 2016 instructions, and the final forms were reported on in the Oct. 3, 2017, edition of *Compliance Corner*. For example, the multiemployer interim relief rule remains in place for applicable large employers that contribute to a multiemployer plan.

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DOL Proposes 90-Day Delay of Disability Claims Rule

On Oct. 12, 2017, the DOL released proposed regulations providing a 90-day delay – through April 1, 2018 – in the effective date of the final regulations concerning claims procedures for plans that provide disability benefits. The final regulations – which subject disability claims procedures to requirements similar to health care reform’s enhanced requirements for group health plans – were discussed in our Jan. 10, 2017, edition of *Compliance Corner* and are scheduled to apply to claims for disability benefits under ERISA-covered employee benefit plans that are filed on or after Jan. 1, 2018.

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Federal Updates

NFP’s Benefits Compliance team is hosting its next series of webinars in November. Training dates are Nov. 1, Nov. 8 and Nov. 15, 2017, at 3:00 p.m. ET. The respective topics are “Open Enrollment Training Camp,” “Plan Sponsors, Beware: Practical Take-Aways from Recent Litigation and Government Guidance” and “Health Care Reform: 2018 and Beyond.”

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State Updates

 [California
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 [New York
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FAQ

What are the most common COBRA mistakes made by employers?

[Read the Answer »](#)

Reference

Commonly Used Acronyms

[Glossary »](#)

IRS Allows Paid Leave Donation for Hurricane Maria Relief Victims

On Oct. 6, 2017, the IRS released Notice 2017-62, which provides guidance for the treatment of cash payments made by employers under leave-based donation programs to assist victims of Hurricane Maria. This notice is similar to previous IRS guidance released for Hurricanes Harvey and Irma.

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HHS Withdraws Proposed Rules Requiring Certification of Compliance with HIPAA Standard Transactions

On Oct. 4, 2017, HHS withdrew the proposed rules requiring certification of compliance with HIPAA Standard Transactions. As background, those rules implemented the PPACA's statutory requirement for health plans to certify compliance with HIPAA's electronic transaction standards and operating rules.

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Retirement Updates

Legislation Provides Retirement Plan Relief to Hurricane Victims

Recently enacted legislation (the Disaster Tax Relief and Airport and Airway Extension Act of 2017) and recently released guidance provide retirement plan relief for hurricane victims (including Hurricanes Harvey, Irma and Maria). The legislation specifically relates to retirement plan distributions and loans. On distributions, the 10 percent penalty tax would not apply to qualified hurricane distributions taken by individuals whose principal residence is in a hurricane area (as designated by the President) and who sustained an economic loss due to the hurricane.

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