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There is More to Health Care Compliance than Just the ACA

ACA Final Pay or Play Regulations

- Issued on February 10, 2014 – 227 pages
- Transition Relief
- Employee Categories

ACA Final Pay or Play Regulations

Transition Relief

- 50-99 employees: 2016
- 100 or more Employees :
 - must cover 70% for 2015
 - must cover 95% for 2016

ACA Final Pay or Play Regulations

Employee Categories:

- Volunteers for government or tax exempt entities
- Seasonal employees
- Student work-study
- Adjunct Faculty
- PEO and Staffing

New Health FSA Carryover Option

- New Rules – IRS Notice 2013-71
- Carryover of Unused FSA Balances
- Plan Amendment Issues

Cafeteria Plans FSA and HRA Same-Sex Marriage

- U.S. v. Windsor
- Residence or Celebration Issues
- Health & Welfare Plan Issues

Individual Policy Premiums & Reimbursements

- IRS / DOL Guidance
- HRA / MERP
- Cafeteria Plans
- Retiree Plans

HIPAA

Health Care Compliance Issues

- Business Associate Agreements
- Notice of Privacy Practices
- Use and Disclosure
- U. S. Dept. of Health & Human Services

Health and Welfare Plan Documents

- Plan Documents
- Summary Plan Descriptions
- Excepted ACA Benefits

Form 5500 Reporting

- Who Must File?
- 80/120 Rule
- DOL Investigations