

Compliance Concerns Update

- 1) Legislative and Regulatory Snapshot (15 minutes)**
 - a) Congressional actions
 - b) Regulations
 - i) AHPs
 - ii) Other
- 2) Employer Reporting (5 minutes)**
 - a) Changes from prior years
 - b) Things we've learned
- 3) IRS Process for Employer Shared Responsibility Penalties (10 minutes)**
 - a) Letter 226 J
 - i) Timelines
 - ii) Employer responsibilities
 - iii) What's next?
- 4) Cadillac Tax (5 minutes)**
 - a) Status of the tax
 - b) Overview of the tax
 - c) Steps for employers to consider
- 5) QSEHRAs (5 minutes)**
 - a) What are they
 - b) Concerns and requirements
- 6) Medicare Interaction with Group Insurance (5 minutes)**
 - a) Medicare Secondary Payer review
 - b) HRAs and Medicare
 - c) Non-creditable coverage
- 7) Other Compliance Issues (10 minutes)**
 - a) Forms 5500 filing changes
- 8) Questions (5 minutes)**

6/21/18

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Course Objective

Course Overview: Participants will learn about recent and ongoing compliance concerns.

Learning Objectives: These will include:

- 1) Employer Reporting due dates
- 2) Changes to employer reporting from prior years
- 3) IRS process to assess employers for Employer Shared Responsibility penalties
- 4) Status of the Cadillac Tax and Implications for Employers
- 5) QSEHRAs
- 6) Medicare and group insurance -- review of Medicare Secondary Payer
- 7) Other compliance issues