

Below is the link to the September 8, 2015 UBA Employer Webinar Series: **“In the Deep End: IRS Play or Pay Reporting for Difficult Employee Groups”**

<http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=c8b663d6-cd2c-4e44-b873-48a8469de095>

The Patient Protection and Affordable Care Act's (ACA) reporting for employers with 50 or more full time or full time equivalent employees in early 2016 is on the horizon. For some employers, the reporting requirements and process is relatively straightforward, but some industries and employee groups are more difficult to report on. This webinar will help provide guidance for employers facing difficult reporting situations.

This webinar will:

- Explain the difference in reporting requirements for small (less than 50) and large (50 or more) employers, and self-funded versus fully insured
- Provide best practices on reporting when an employer moves between self-funded and fully insured or vice versa
- Provide best practices for employers with union employees
- Discuss how to report coverage that is offered to employees who work less than 30 hours a week
- Provide a basic overview of the IRS' "Affordable Care Act Information Returns" process for employers who wish to or must file electronically and who are not utilizing a third party vendor
- Provide information on how to handle employers who decline coverage or move in and out of eligibility

This 90-minute intermediate to expert level webinar will help employers determine the best practices for reporting in difficult situations or circumstances.

The presentation will be posted on the [UBA website](#) the day before the webinar.

PRESENTER

Kathleen R. Barrow is a shareholder in the Rapid City, South Dakota office of Jackson Lewis P.C.

Kathleen has designed welfare benefit plans and executive compensation arrangements. She actively participates in national coalitions that assist employers in defending audits of welfare and pension benefit plans. Ms. Barrow received her law degree with honors from the University of Oklahoma College of Law in 1992. She received her Masters in Business Administration degree in finance with high honors from Oklahoma City University in 2001.

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Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months. Your name and email are required for registration. There is no cost however this webinar has been ***approved for 1.50 credit hours*** toward PHR, SPHR and GPHR recertification through the HR Certification Institute. Once you have viewed the webinar, the last page will provide details on receiving the credit hour.