



## Compliance Recap

October 2015

October was a relatively quiet month, although it began with a big shift for employers with the Protecting Affordable Coverage for Employees (PACE) Act becoming law, which amended the Patient Protection and Affordable Care Act (ACA) and redefined small employers as those with 50 or fewer employees and gave states the option to expand the definition to include employers with up to 100 employees. The IRS proposed straightforward regulations to implement the Supreme Court's holding in *Obergefell v Hodges*, which recognized same sex marriage as a civil right.

### UBA Guides and Compliance Documents

UBA released a guide on cafeteria plans and understanding participant contributions and what to do when a participant is unable to pay their required contribution, titled "[Cafeteria Plans: Participant Contributions.](#)"

UBA released a guide on the interplay between ERISA and the regulations governing cafeteria plans, titled "[Reporting and Plan Documents Under ERISA and Cafeteria Plan Rules.](#)"

### Proposed Regulations

In June 2015, the Supreme Court ruled in [Obergefell v Hodges](#) that the 14th Amendment requires a state to license a marriage between two people of the same sex, and to recognize a marriage between two people of the same sex when their marriage was lawfully licensed and performed out of state. The IRS has issued [proposed regulations](#) to reflect that holding, which will impact married couples, employers, sponsors, and administrators of employee benefit plans and executors.

The Proposed rule would require that terms indicating sex, such as "husband," "wife," and "husband and wife," will be interpreted in a neutral way to include same-sex and opposite-sex spouses.

[Read about the proposed regulations on the definition of "spouse" under IRS code.](#)

# UBA Compliance Center

## Question of the Month

Q. The ACA originally set requirements for large and small health plans to obtain a health plan identifier number (HPID), but this requirement was delayed indefinitely in October 2014. As of October 2015, is this requirement still delayed?

A. Yes. The “latest news” for HPIDs on CMS.gov shows the requirement is still [delayed](#). In May 2015, the Department of Health and Human Services (HHS) published a [request for information](#) seeking public comments on the requirements of HPIDs, including the requirement to use the HPID in electronic health care transactions. A request for comments often indicates the government's desire to move forward with proposed or final regulations on a subject. Some experts in the industry believe that the HPID requirement will eventually be repealed entirely, but that remains to be seen.

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