

Below is the link to the December 8, 2015 UBA Employer Webinar Series: **“IRS Play or Pay Reporting: The Final Countdown”**

<http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=71492377-50c5-4203-be58-abf398f1e3c4>

The Patient Protection and Affordable Care Act's (ACA) reporting requirements are rapidly approaching for employers with group health plans or with 50 or more full time or full time equivalent employees. During 2015, the IRS released a variety of FAQs, as well as draft and then final instructions for employers who are preparing to file. This webinar will provide an overview of all the information reporting guidance and instructions.

This webinar will:

- Review the 2015 final reporting forms and instructions, highlighting new information as compared to the 2014 forms and instructions
- Review the timing requirements for employers to submit forms to the IRS and to employees; as well as the new extension process
- Discuss the appropriate methods and best practices for providing employees with the forms
- Explain the difference in reporting requirements for small (less than 50 employees) and large (50 or more employees) employers, and self-funded versus fully insured
- Review line 22 of Form 1094-C and the four "certifications of eligibility" and when they apply
- Provide best practices on when employers merge
- Discuss how an employer reports on HRA coverage and stand-alone self-funded prescription drug coverage
- Provide best practices for controlled groups, including how to report when multiple members of a controlled group cover employees on one self-funded plan

This 90-minute intermediate level webinar will help employers determine the best practices for reporting for 2016.

## **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.