

Compliance Corner

April 3, 2018

Health Care Reform

District Court Rejects Massachusetts' Challenge to Newly Expanded Contraceptive Coverage Exemption

On March 12, 2018, the U.S. District Court for the District of Massachusetts, in *Massachusetts v. U.S. Dept. of Health and Human Services (HHS)*, 2018 WL 1257762 (D. Mass. 2018), held that Massachusetts lacks standing to challenge two interim final HHS rules relating to the contraceptive coverage exemption for employers with religious and moral objections. As background, the ACA requires most employers to provide certain preventive services, including contraceptive services and items, without cost-sharing. Certain qualifying religious employers were already exempt from the contraceptive coverage requirement, and other employers that held religious objections could also request an exemption via an accommodation process. [Continue reading »](#)

GAO Report: Comparative Effectiveness Research — Activities Funded by the Patient-Centered Outcomes Research Trust Fund

In March, 2018, the Government Accountability Office (GAO) released a publication which reviews the awarded commitments provided by the Patient-Centered Outcomes Research Institute (PCORI) and the corresponding expenditure data from the Patient-Centered Outcomes Research Trust Fund (Trust Fund) as well as the HHS data on obligated funds to publish the PCORI findings and build data capacity for the research. [Continue reading »](#)

District Court Ruling Highlights Importance of Employer Compliance

Compliance Corner wouldn't normally include coverage of a district court case that hasn't yet been decided. However, the details of this specific case serve as a cautionary tale for employer plan sponsors to remain diligent in their overall compliance efforts. [Continue reading »](#)

Retirement Updates

IRS Retroactively Reduces Determination Letter Fee for Terminating Plans

On March 14, 2018, the IRS published Rev. Prov. 2018-19, which decreases the fee imposed on terminating plans that request a determination letter. As background, upon plan termination, plan sponsors can request a determination letter from the IRS, which will identify whether the plan is qualified at the time of termination. [Continue reading »](#)

Announcements

Podcast Episode 27: Direct Primary Care

In this episode, Suzanne Spradley and Chase Cannon delve into the health care delivery side of things with a discussion on direct primary care (DCP) arrangements, a type of clinical practice in which a physician offers primary care services to patients who pay a monthly membership or subscription fee. Suzanne further describes the details and history of DCP arrangements, how employers play in to the equation, the pros and cons of DCPs, and the state and federal regulatory considerations. Suzanne and Chase finish by discussing what to look for in 2018 as DCP arrangements continue trending upward. [Continue Reading »](#)

Reminder: 2017 HSA Contribution and Corrections Deadline is April 17

Individuals who were HSA eligible in 2017 have until the federal tax filing deadline to make or receive contributions. Thus, 2017 HSA contributions, including employer contributions, must generally be made by April 17, 2018. The 2017 contribution limit is \$3,400 for self-only coverage and \$6,750 for any tier of coverage other than self-only. Those aged 55 and older are permitted an additional catch-up contribution of \$1,000. An individual's maximum annual contribution is limited by the number of months the individual was eligible for the HSA. [Continue reading »](#)

State and Territory Updates



Massachusetts

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FAQ

What options do employers have when employees experience pay shortages, where employee wages don't cover the health insurance premium? [Read the Answer »](#)

Reference

[Commonly Used Acronyms Glossary »](#)