



Monthly Newsletter

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December 2016 Issue

New Form I-9 Released

U.S. Citizenship and Immigration Services (USCIS) has released a new version of Form I-9, *Employment Eligibility Verification*.

Background

Federal law requires employers to hire only individuals who may legally work in the United States--either U.S. citizens or foreign citizens who have the necessary authorization. To comply with the law, employers must verify the identity and employment authorization of each person they hire by completing and retaining Form I-9.

New Form I-9 Dates

The [new Form I-9](#) is dated November 14, 2016 and has an expiration date of August 31, 2019. Employers may continue using a Form I-9 with a revision date of March 8, 2013 (or may use the new version) through January 21, 2017.

Beginning January 22, 2017, however, employers must use only the new version.

Employers should also continue to follow existing [storage and retention rules](#) for all of their previously completed Forms I-9.

Note: The [instructions](#) for completing Form I-9 are now separate from the form.

For more information on complying with employment eligibility verification requirements, please visit our section on [Form I-9](#).

The image shows the top portion of Form I-9, titled "Employment Eligibility Verification" from the Department of Homeland Security, U.S. Citizenship and Immigration Services. It includes the USCIS logo, the form number (Form I-9), and the date (11/14/2016). The form contains instructions for employers and employees, including a section for "Section 1: Employee Information and Attestation" with fields for name, date of birth, and social security number.

Deadlines Extended for Furnishing Forms 1095-B and 1095-C in Early 2017

The Internal Revenue Service (IRS) has extended the deadlines for furnishing 2016 Forms 1095-B and 1095-C to **covered individuals and full-time employees**, respectively, from January 31, 2017, to **March 2, 2017**.

Background

[Applicable large employers](#) (generally those with **50 or more full-time employees**, including full-time equivalents or

The image shows the top portion of Form 1095-C, titled "Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Return" from the Internal Revenue Service. It includes the IRS logo, the form number (Form 1095-C), and the year (2016). The form contains instructions for employers and a section for "For Official Use Only" with a barcode area.

FTEs), must use Forms [1094-C](#) and [1095-C](#) to report information to the IRS and to their **full-time employees** about their compliance with the [employer shared responsibility provisions](#) ("pay or play") and the health care coverage they have (or have not) offered in a calendar year.



Forms [1094-B](#) and [1095-B](#) are used by [insurers, self-insuring employers, and other parties that provide minimum essential health coverage](#) (**regardless of size, except for large self-insuring employers**) to report information on this coverage to the IRS and to covered individuals.

Reporting entities are required to report in early 2017 for coverage offered (or not offered) in calendar year 2016.

Furnishing Deadline Extension

The IRS has [extended](#) the deadline for **furnishing** 2016 Forms 1095-B and 1095-C to covered individuals and full-time employees, respectively, from January 31, 2017, to **March 2, 2017**. However, the deadline to **file** 2016 Forms 1094-B, 1095-B, 1094-C, and 1095-C with the IRS **was not extended**, and remains **February 28, 2017** (or March 31, 2017, if filing electronically).

Check out our [Information Reporting](#) section for more on the information reporting requirements.

New ADA Wellness Program Notice Requirement Effective January 1

Employers subject to the Americans with Disabilities Act (ADA)--generally those with **15 or more employees**--that offer a wellness program that **collects employee health information** must provide a new notice to employees as of the first day of the plan year that begins **on or after January 1, 2017**.



New Notice Requirement

A recent [final rule](#) requires employers offering wellness programs that collect employee health information to **provide a notice** to employees informing them of what information will be collected, how it will be used, who will receive it, and what will be done to keep the information confidential. The requirement to provide the notice takes effect as of the first day of the plan year that begins **on or after January 1, 2017** for the health plan an employer uses to calculate any incentives it offers as part of the wellness program. The rule **does not require** that employees get the notice at a particular time--once the notice requirement becomes effective, employees must receive the notice **before** providing any health information, and with enough time to decide whether to participate in the program.

[Click here](#) for a sample notice from the Equal Employment Opportunity Commission (EEOC). To help employers comply with the new notice requirement, the EEOC has also released a set of [Q&As](#).

To learn more about the ADA, please visit our [Disability Discrimination](#) section.

Dollar Amount Used to Determine PCORI Fee Rises to \$2.26

The Internal Revenue Service (IRS) recently issued guidance that increases the applicable dollar amount used to determine the Patient-Centered Outcomes Research Institute (PCORI) fee for plan years that end on or after October 1, 2016 and before October 1, 2017.



Background

PCORI fees are imposed on plan sponsors of [applicable](#)

[self-insured health plans](#) for each plan year ending on or after October 1, 2012 and before October 1, 2019. The fees support research to evaluate and compare health outcomes and the clinical effectiveness of certain medical treatments, services, procedures, and drugs.

Fee Increase

Under IRS [Notice 2016-64](#), for plan years ending on or after October 1, 2016 and before October 1, 2017, the fee is \$2.26 multiplied by the average number of lives covered under the plan (up from \$2.17). [Click here](#) for details on how to determine the average number of lives covered under a plan.

Check out our [PCORI Fees for Self-Insured Plans](#) section for more on PCORI fees.

Alcohol and Office Holiday Parties: 7 Ways to Reduce Your Liability

Office holiday parties can build morale, offer opportunities for more casual interactions among workers, and reward employees for a productive year--but did you know they can also be a source of liability for your company? If you choose to have alcohol at your holiday party, consider the following tips to help keep you and your employees safe:



1. **Review your insurance coverage before the party.**
 - If the party will be hosted onsite, determine whether you are covered for injuries or damage to property if you serve alcohol on your premises. You may need to purchase separate special event coverage or an additional liquor liability policy.
 - For gatherings held offsite, such as in a restaurant, request a copy of the venue's certificate of insurance and determine if you need additional coverage.
2. **Don't make attendance at the party mandatory.** Employees should understand that no work will be conducted at the party.
3. **Make it clear before the party that overindulgence and other offensive behavior are not acceptable.**
 - Remind employees that alcohol is no excuse for illegal or inappropriate behavior, such as sexual harassment.
 - Consult your employee handbook and make sure that any company-sponsored festivities are not in violation of the policies in your handbook (such as those relating to an alcohol-free workplace).
4. **Avoid open bars.**
 - Approve the types of drinks that will be served in advance and consider the effects. According to the Centers for Disease Control and Prevention, one 12-ounce beer has about the same amount of alcohol as one 5-ounce glass of wine, or a 1.5-ounce shot of liquor.
 - Consider a cash bar or provide a limited number of "free drink" tickets to each employee.
 - Be sure there are a variety of non-alcoholic drinks available as well.
5. **Stop offering alcohol at least 1 hour before the party ends.** Serve coffee, desserts, and plenty of bottled water during this time.
6. **Make arrangements for employees to get home safely.** Offer free cabs and enlist designated drivers. Remember--you could be on the hook if employees leave a company-sponsored party drunk.
7. **Make it a daytime event or family party.** Consider serving non-alcoholic beverages only and make it a family-oriented party instead.

For more information on serving alcohol during company-sponsored holiday parties, please read the U.S. Small Business Administration's [Tips to Avoid Company-Sponsored Holiday Party Liability](#) blog.

Nationwide Preliminary Injunction Granted Against New Federal Overtime Rule

The U.S. District Court for the Eastern District of Texas has [granted](#) a nationwide **preliminary injunction** against the U.S. Department of Labor's (DOL) [new federal overtime rule](#), which was set to become effective on December 1, 2016. **The injunction prevents implementation and enforcement of the final rule on a nationwide basis.** Please monitor [this DOL webpage](#) for the latest legal developments.

Our [Fair Labor Standards Act](#) section features information on exemptions from the FLSA's minimum wage and overtime requirements.

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