



Benefits WEEKLY DIGEST

December 11, 2019

All in the Family: Why Controlled Group Rules Matter

"The determination as to whether or not two companies are members of the same group touches all areas of executive compensation and employee benefits, and can have a material impact on whether or not you are operating your benefit plans and executive compensation arrangements in accordance with applicable rules." [Full Article](#)

Foley & Lardner LLP



Vetting Relationships for Telemedicine Collaborations

"Like any collaboration, finding the right partner is crucial for success, particularly at the highly-scrutinized intersection of healthcare and technology. This post explores the factors to address when evaluating service providers and vendors for your next telemedicine collaboration." [Full Article](#)

McDermott Will & Emery

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This Weekly Digest is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice.

Readers should contact legal counsel for legal advice.

2019 Instructions for IRS Forms 1094-C & 1095-B

"What's New ... [1] The due date for furnishing Form 1095-C to employees is extended from January 31, 2020, to March 2, 2020. [2] The IRS will not impose a penalty for failure to furnish Form 1095-C to any employee enrolled in an ALE member's self-insured health plan who is not a full-time employee for any month of 2019 if certain conditions are met. [3] The IRS will not impose a penalty for failure to file Form 1095-C with the IRS or failure to furnish Form 1095-C to employees if you make a good faith effort to comply with the information reporting requirements." [Full Article](#)

Internal Revenue Service

Does Your Company Have to File Forms 1094/1095 in New Jersey?

"If reporting is required, the state will permit employers to send the same Forms 1094/1095 that they transmit to the IRS to satisfy the [New Jersey law's] requirements. However, the state encourages companies to send data pertaining only to New Jersey full-year and part-year residents as providing information on non-residents of New Jersey may raise privacy and other issues. Coverage returns must be filed with New Jersey no later than March 31, 2020." [Full Article](#)

Jackson Lewis P.C.

2019 IRS Form 1095-C: Employer – Provided Health Insurance Offer and Coverage

"This Form 1095-C includes information about the health insurance coverage offered to you by your employer. Form 1095-C, Part II, includes information about the coverage, if any, your employer offered to you and your spouse and dependent(s). If you purchased health insurance coverage through the Health Insurance Marketplace and wish to claim the premium tax credit, this information will assist you in determining whether you are eligible." [Full Article](#)

Internal Revenue Service



Not Surprisingly, IRS Continues ACA Reporting Relief. But This Time with a New Twist

"Notice 2019-63 generally does not extend this relief to large self-funded employers, except for Forms 1095-C that are prepared on behalf of individuals who are not full-time employees for the entire 2019 calendar year. Examples of where this relief may extend to Forms 1095-C are: former employees who terminated employment before 2019 but were enrolled in the self-funded plan under COBRA or retiree coverage; and employees who were part-time during all of 2019, but were enrolled in the self-funded plan because the plan sponsor extended eligibility for the self-funded plan to part-time employees." [Full Article](#) Miller Johnson

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