

Weekly Digest

• December 22, 2022 •

EMPLOYEE
BENEFITS

IRS Finalizes Regulations Permanently Extending Deadlines for Furnishing ACA Statements to Individuals

"The regulations permanently extend the deadline for furnishing a given year's Forms 1095-B and 1095-C to individuals until 30 days after January 31 of the immediately following year."

[Full Article](#)

Thomson Reuters/EBIA



First Circuit Creates New Fiduciary Duty Under ERISA for Insurers Accepting Group Premiums from Employers

"Due to a circuit split, Employers in the 1st, 4th and 8th Circuits should check their benefit plans' terms to determine who is responsible for enrollment duties and eligibility verification, including determining when to accept premiums from employees."

[Full Article](#)

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By, The Commonwealth Fund

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By, Verrill Dana LLP

Several New Group Health Plan Reporting Deadlines Are Approaching – Check Out Our CAA/Price Transparency Checklist

"To review all of the major CAA and transparency in coverage (TiC) requirements, you can access a checklist for plan sponsors and a checklist for plan service providers. This article summarizes the new CAA and TiC reporting requirements with deadlines that are soon approaching." [Full Article](#)

Foley & Lardner LLP



Implementing the Family Glitch Fix on the Affordable Care Act's Marketplaces

"The Biden administration's new rule, effective for the 2023 plan year, gives dependents with an offer of unaffordable employer-based family coverage access to marketplace subsidies. But a successful family glitch fix will require marketplaces to implement new infrastructure, conduct significant outreach, and ensure consumers have sufficient enrollment assistance and ample time to sign up for more affordable coverage." [Full Article](#)

The Commonwealth Fund

Senators Murray, Baldwin Introduce Reproductive Health Travel Fund Act

"The *Reproductive Health Travel Fund Act* would set up a grant program, authorized at \$350 million per year for FY23 through FY27....The bill would allow the Treasury Secretary to award grants to eligible entities to pay for travel-related expenses and logistical support for individuals accessing abortion services." [Full Article](#)

U.S. Senate Committee on Health, Education, Labor and Pensions



When Cash Is Not King: Holiday Gifts as Nontaxable "De Minimis" Fringe Benefits

"Gift cards and cash are always taxable income to the employee, whether it is just another Monday or New Year's Eve. Infrequently distributed, low value gifts of property or services may qualify as tax-free under the exception for de minimis fringe benefits." [Full Article](#)

Verrill Dana LLP