

HEALTH AND WELLNESS SURCHARGE

DECODING THE HEALTH AND WELLNESS SURCHARGE: WHAT YOU NEED TO KNOW

ARE YOU SEEING “HEALTH AND WELLNESS SURCHARGE” POPPING UP ON YOUR BILLS? FEELING CONFUSED AND A LITTLE FRUSTRATED? YOU’RE NOT ALONE. THIS INCREASINGLY COMMON FEE, ADDED TO EVERYTHING FROM GYM MEMBERSHIPS TO INSURANCE PREMIUMS, CAN SEEM OPAQUE AND UNFAIR. THIS COMPREHENSIVE GUIDE WILL DEMYSTIFY THE HEALTH AND WELLNESS SURCHARGE, EXPLAINING WHAT IT IS, WHY IT EXISTS, AND HOW TO NAVIGATE IT EFFECTIVELY. WE’LL EXPLORE DIFFERENT SCENARIOS WHERE YOU MIGHT ENCOUNTER THIS CHARGE, HELP YOU UNDERSTAND ITS IMPLICATIONS, AND OFFER STRATEGIES FOR MAKING INFORMED DECISIONS.

WHAT EXACTLY IS A HEALTH AND WELLNESS SURCHARGE?

A HEALTH AND WELLNESS SURCHARGE IS AN EXTRA FEE ADDED TO THE COST OF A PRODUCT OR SERVICE RELATED TO HEALTH AND WELLNESS. IT’S NOT A TAX, BUT RATHER A SUPPLEMENTARY CHARGE LEVIED BY COMPANIES TO COVER THE COSTS ASSOCIATED WITH PROVIDING SPECIFIC HEALTH-RELATED BENEFITS OR PROGRAMS. THIS COULD INCLUDE ANYTHING FROM SUBSIDIZING GYM MEMBERSHIPS FOR EMPLOYEES TO COVERING THE COST OF WELLNESS PROGRAMS, HEALTH SCREENINGS, OR ACCESS TO MENTAL HEALTH RESOURCES. THE KEY TAKEAWAY IS THAT IT’S AN ADDITIONAL COST ON TOP OF THE BASE PRICE.

WHY ARE COMPANIES ADDING HEALTH AND WELLNESS SURCHARGES?

THE RISE OF HEALTH AND WELLNESS SURCHARGES IS DRIVEN BY SEVERAL FACTORS:

RIISING HEALTHCARE COSTS: THE ESCALATING EXPENSE OF HEALTHCARE MAKES IT INCREASINGLY DIFFICULT FOR COMPANIES TO OFFER COMPREHENSIVE BENEFITS PACKAGES WITHOUT OFFSETTING SOME OF THE COSTS. THE SURCHARGE ALLOWS COMPANIES TO PARTIALLY RECOUP THESE EXPENSES WHILE STILL PROVIDING VALUABLE HEALTH INITIATIVES.

INCREASED EMPLOYEE DEMAND FOR WELLNESS PROGRAMS: EMPLOYEES ARE INCREASINGLY DEMANDING ACCESS TO HEALTH AND WELLNESS RESOURCES. COMPANIES RECOGNIZE THE VALUE OF A HEALTHY WORKFORCE—BOTH IN TERMS OF REDUCED ABSENTEEISM AND INCREASED PRODUCTIVITY—AND ARE WILLING TO INVEST. HOWEVER, THEY MAY CHOOSE TO PARTIALLY OFFSET THESE INVESTMENTS WITH A SURCHARGE.

SHIFTING HEALTHCARE MODELS: THE MOVE TOWARDS PREVENTATIVE CARE AND HOLISTIC WELLNESS MEANS COMPANIES ARE INVESTING MORE IN PROGRAMS BEYOND TRADITIONAL HEALTHCARE INSURANCE. THESE INVESTMENTS ARE SOMETIMES REFLECTED IN SURCHARGES.

PROFIT MAXIMIZATION: WHILE NOT ALWAYS THE PRIMARY DRIVER, SOME COMPANIES MIGHT LEVERAGE THE SURCHARGE AS A WAY TO BOOST PROFIT MARGINS, PARTICULARLY IF THE SERVICES OFFERED DON’T FULLY JUSTIFY THE ADDED COST. IT’S CRUCIAL TO SCRUTINIZE THE VALUE PROPOSITION OFFERED IN EXCHANGE FOR THE SURCHARGE.

WHERE MIGHT YOU ENCOUNTER A HEALTH AND WELLNESS SURCHARGE?

HEALTH AND WELLNESS SURCHARGES CAN APPEAR IN A VARIETY OF CONTEXTS:

EMPLOYER-SPONSORED HEALTH INSURANCE: SOME EMPLOYERS INCORPORATE A SURCHARGE INTO THEIR HEALTH INSURANCE PREMIUMS TO HELP OFFSET THE RISING COST OF PROVIDING COMPREHENSIVE COVERAGE AND WELLNESS INITIATIVES.

GYM MEMBERSHIPS: WHILE LESS COMMON, SOME GYMS MIGHT ADD A SURCHARGE TO COVER THINGS LIKE SPECIALIZED CLASSES OR ACCESS TO ADVANCED EQUIPMENT.

CORPORATE WELLNESS PROGRAMS: COMPANIES OFFERING COMPREHENSIVE WELLNESS PROGRAMS, INCLUDING HEALTH SCREENINGS, NUTRITIONAL COUNSELING, OR STRESS MANAGEMENT WORKSHOPS, MIGHT INCLUDE A SURCHARGE TO PARTIALLY FUND THESE INITIATIVES.

INSURANCE PLANS (BEYOND EMPLOYER-SPONSORED): INDIVIDUAL HEALTH INSURANCE PLANS MAY INCLUDE A WELLNESS SURCHARGE TIED TO SPECIFIC HEALTH-RELATED SERVICES OR PROGRAMS.

HEALTH AND WELLNESS APPS: SUBSCRIPTION-BASED WELLNESS APPS MIGHT INCORPORATE SURCHARGES FOR PREMIUM FEATURES LIKE PERSONALIZED COACHING OR ADVANCED ANALYTICS.

HOW TO EVALUATE THE VALUE OF A HEALTH AND WELLNESS SURCHARGE

BEFORE ACCEPTING A HEALTH AND WELLNESS SURCHARGE, CAREFULLY CONSIDER THE FOLLOWING:

TRANSPARENCY: IS THE COMPANY TRANSPARENT ABOUT WHAT THE SURCHARGE COVERS? DO THEY PROVIDE A DETAILED BREAKDOWN OF HOW THE FUNDS ARE USED?

VALUE PROPOSITION: DOES THE COST OF THE SURCHARGE JUSTIFY THE BENEFITS OFFERED? WILL YOU ACTUALLY UTILIZE THE PROGRAMS OR SERVICES BEING SUBSIDIZED?

ALTERNATIVES: ARE THERE SIMILAR PRODUCTS OR SERVICES AVAILABLE WITHOUT THE SURCHARGE? COMPARING PRICES AND OFFERINGS IS ESSENTIAL.

NEGOTIATING POWER: IN SOME SITUATIONS, ESPECIALLY WITH EMPLOYER-SPONSORED INSURANCE, YOU MIGHT HAVE SOME NEGOTIATING POWER. EXPLORE WHETHER ALTERNATIVES OR ADJUSTMENTS ARE POSSIBLE.

NAVIGATING THE HEALTH AND WELLNESS SURCHARGE LANDSCAPE

UNDERSTANDING THE HEALTH AND WELLNESS SURCHARGE REQUIRES CRITICAL THINKING AND A PROACTIVE APPROACH. DON'T BE AFRAID TO ASK QUESTIONS, COMPARE OPTIONS, AND CAREFULLY EVALUATE THE VALUE PROPOSITION BEFORE COMMITTING.

CONCLUSION:

THE HEALTH AND WELLNESS SURCHARGE IS BECOMING INCREASINGLY PREVALENT, REFLECTING THE SHIFTING LANDSCAPE OF HEALTHCARE AND EMPLOYEE BENEFITS. WHILE IT CAN ADD TO THE OVERALL COST, UNDERSTANDING ITS PURPOSE AND EVALUATING ITS VALUE IS CRUCIAL FOR MAKING INFORMED DECISIONS. BY CAREFULLY WEIGHING THE BENEFITS AGAINST THE COST, YOU CAN DETERMINE WHETHER THE SURCHARGE IS A WORTHWHILE INVESTMENT FOR YOUR HEALTH AND WELL-BEING.

FREQUENTLY ASKED QUESTIONS (FAQS):

1. IS A HEALTH AND WELLNESS SURCHARGE TAX DEDUCTIBLE? GENERALLY, NO. HEALTH AND WELLNESS SURCHARGES ARE NOT CONSIDERED MEDICAL EXPENSES FOR TAX PURPOSES UNLESS THEY ARE DIRECTLY TIED TO SPECIFIC MEDICAL TREATMENTS OR SERVICES, AND EVEN THEN, THE DEDUCTIBILITY MIGHT BE LIMITED. CONSULT A TAX PROFESSIONAL FOR SPECIFIC GUIDANCE.

1. CAN I REFUSE TO PAY A HEALTH AND WELLNESS SURCHARGE? THIS DEPENDS ON THE CONTEXT. WITH EMPLOYER-SPONSORED INSURANCE, YOU MIGHT NOT HAVE A CHOICE, AS IT'S OFTEN A CONDITION OF EMPLOYMENT. HOWEVER, FOR OTHER SERVICES LIKE GYM MEMBERSHIPS, YOU CAN USUALLY CHOOSE A PLAN WITHOUT THE SURCHARGE.

1. HOW CAN I COMPARE HEALTH AND WELLNESS SURCHARGES ACROSS DIFFERENT PLANS? CAREFULLY EXAMINE THE DETAILS OF EACH PLAN, PAYING ATTENTION TO THE BASE PRICE, THE SURCHARGE AMOUNT, AND THE SPECIFIC SERVICES INCLUDED. CREATE A SPREADSHEET TO COMPARE THESE FACTORS DIRECTLY.

1. ARE HEALTH AND WELLNESS SURCHARGES LEGAL? YES, HEALTH AND WELLNESS SURCHARGES ARE GENERALLY LEGAL AS LONG AS THE COMPANY IS TRANSPARENT ABOUT WHAT THE SURCHARGE COVERS AND THE PRICING IS FAIR. HOWEVER, UNFAIR OR MISLEADING PRACTICES MAY BE SUBJECT TO REGULATORY SCRUTINY.

1. WHAT ARE MY RIGHTS IF I FEEL THE HEALTH AND WELLNESS SURCHARGE IS UNFAIRLY HIGH? DEPENDING ON THE CONTEXT, YOU MAY HAVE LEGAL RECOURSE. IF THE SURCHARGE IS PART OF YOUR EMPLOYER-SPONSORED INSURANCE, YOU COULD CONTACT YOUR HR DEPARTMENT OR SEEK LEGAL ADVICE. IF IT'S FOR ANOTHER SERVICE, YOU MIGHT BE ABLE TO FILE A COMPLAINT WITH CONSUMER PROTECTION AGENCIES. REMEMBER TO THOROUGHLY DOCUMENT YOUR CONCERNS.

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Health coverage portability requirements Group long-term care insurance Dependent care assistance Adoption assistance Vacation and severance pay plans Death benefits Financing employee benefits Financial accounting for employee benefits And more! Employee Benefits Answer Book will help you: Set the best Health Care Reform strategy for your company and your clients Keep in compliance with current and coming requirements Find clear answers to hundreds of employee benefits questions Avoid costly errors related to employee benefits administration Resolve employee benefits issues quickly and effectively And much more! The Thirteenth Edition provides up-to-date coverage of the Affordable Care Act (ACA), including: Transition rules leading to full implementation of the employer shared responsibility requirements in 2015 Guidance on when employer-provided health coverage provides minimum value Latest figures for determining affordability of employer-provided health coverage Rules governing the interplay of orientation periods with the new limits on waiting periods for health coverage And more! Additionally Employee Benefits Answer Book has been updated to include discussions of: New guidance on stop-loss insurance The Supreme Court's weighing in on vesting of retiree health benefits Final regulations on payment of retiree health premiums by a pension or annuity plan DOL issuance of updated COBRA continuation coverage notices that reflect the Health Exchange option And more!

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the organization. You'll find concrete, actionable advice for tackling the massive obstacle of behavioral change, and learn how to design and implement an approach that can most benefit your organization. Promoting wellness is a good idea. Giving employees the inspiration and tools they need to make changes in their lifestyles is a great idea. But the billion-dollar question is: what do they want, what do they need, and how do we implement programs to help them without causing more harm than good? Workplace Wellness That Works shows you how to assess your organization's needs and craft a plan that actually benefits employees. Build an effective platform for well-being Empower employees to make better choices Design and deliver the strategy that your organization needs Drive quantifiable change through more creative implementation Today's worksite wellness industry represents a miasma of competing trends, making it nearly impossible to come away with tangible solutions for real-world implementation. Harnessing a broader learning and development framework, Workplace Wellness That Works skips the fads and shows you how to design a smarter strategy that truly makes a difference in employees' lives—and your company's bottom line.

health and wellness surcharge: Creating Wealth Gwendolyn Hallsmith, Bernard Lietaer, 2011-05-01 The power of local currencies Communities everywhere are challenged by issues such as health, elder and child care, housing, education, food security and the environment. On the surface, these problems appear to be rooted in economic crisis—for example budget cuts have triggered reduced public services, soaring food prices have created food security concerns, and the subprime mortgage disaster has spawned record increases in foreclosures and homelessness. However if communities could match their unmet needs with their underutilized resources, many would find that while their economies may be struggling when measured in traditional terms, they possess enough genuine wealth to allow all their inhabitants to enjoy a vastly improved quality of life. Creating Wealth demonstrates how a healthy society can be attained through developing new systems of exchange. Using creative initiatives such as time banks, systems of barter and exchange and local currencies, cities and towns can empower themselves and build vibrant, healthy, sustainable local economies. In addition to presenting many compelling case studies of successful alternative currencies in action, Creating Wealth also explores the different types of capital that communities have to draw on, including natural, built, social, human, institutional, cultural, technological, and financial. This book will appeal to community activists, city planners and other public officials, and anyone interested in developing strong local economies. Gwendolyn Hallsmith is the founder and director of Global Community Initiatives and the author of The Key to Sustainable Cities . Bernard Lietaer is the world's leading authority on complementary currencies and the author of The Future of Money .

health and wellness surcharge: Complete Guide to Human Resources and the Law, 2017 Edition Shilling, 2016-10-21 The Complete Guide to Human Resources and the Law will help you navigate complex and potentially costly Human Resources issues. You'll know what to do (and what not to do) to avoid costly mistakes or oversights, confront HR problems - legally and effectively - and understand the rules. The Complete Guide to Human Resources and the Law offers fast, dependable, plain English legal guidance for HR-related situations from ADA accommodation, diversity training, and privacy issues to hiring and termination, employee benefit plans, compensation, and recordkeeping. It brings you the most up-to-date information as well as practical tips and checklists in a well-organized, easy-to-use resource. The 2017 Edition provides new and expanded coverage of issues such as: The Supreme Court held in March 2016 that to prove damages in an Fair Labor Standards Act (FLSA) donning/doffing class action, an expert witness testimony could be admitted Tyson Foods, Inc. v. Bouaphakeo, 136 S. Ct. 1036 (2016). Executive Order 13706, signed on Labor Day 2015, takes effect in 2017. It requires federal contractors to allow employees to accrue at least one hour of paid sick leave for every 30 hours they work, and unused sick leave can be carried over from year to year. Mid-2016 DOL regulations make millions more white-collar employees eligible for overtime pay, by greatly increasing the salary threshold for the white-collar exemption. Updates on the PATH Act (Protecting Americans From Tax Hikes; Pub. L. No. 114-113. The DOL published the fiduciary rule in final form in April 2016, with full compliance scheduled for

January 1, 2018. The rule makes it clear that brokers who are paid to offer guidance on retirement accounts and Individual Retirement Arrangements (IRAs) are fiduciaries. In early 2016, the Equal Employment Opportunity Commission (EEOC) announced it would allow charging parties to request copies of the employer's position statement in response to the charge. The Supreme Court ruled that, in constructive discharge timing requirements run from the date the employee gives notice of his or her resignation not the effective date of the resignation. Certiorari was granted to determine if the Federal Arbitration Act (FAA) preempts consideration of severing provisions for unconscionability.

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health and wellness surcharge: Vaccine Law and Policy Y. Tony Yang, Dorit R. Reiss, 2023-08-24 Vaccine Law and Policy is the first book on vaccine law and policy written specifically for the general public or an educated lay audience without legal background. It offers comprehensive but accessible coverage of key aspects of vaccine law and policy, from product development and intellectual property protections, to regulation, public mandates, and vaccine injury claims. The COVID-19 pandemic sparked a growing interest in learning more about vaccine law and policy, as vaccine development, access, safety and requirements became relevant to hundreds of millions of people worldwide. This book covers United States law in most detail, but the developments and trends described have parallels in many countries, and the United States model and its actions influence others. Some of the most widely used vaccines against COVID-19 - mRNA vaccines - were developed in the United States, and choices made in the United States impact other countries. United States law currently has so much to say about vaccines. From the federal mandate President Biden enacted requiring federal employees to be vaccinated against COVID-19, to the growing number of private employers requiring vaccines to return to work, vaccine law has become a prevalent topic in everyday life. But there is little writing about the legal aspects of vaccines directed at the general public or an educated lay audience without a legal background. Vaccine Law and Policy will not only be invaluable to professionals implementing vaccine law and policy, but also to regulators, public health officials, and scientific researchers. Vaccine Law and Policy covers the wide range of laws and policies that impact the field. These include, among others, regulatory oversight by the FDA, one of the most influential bodies in drug and vaccines regulation worldwide, enforcement, and regulation of the research and development of vaccines; vaccine mandates for children and in the workplace, and medical, religious, and philosophical exemptions to them; patent law and other intellectual property protections such as trademark, trade secret, unfair competition, and copyright law; compensation for vaccine injuries under the National Vaccine Injury Compensation Program (NVICP) and other avenues of liability; safety monitoring; access to vaccines,

their promotion, and issues related to funding and costs. The book will also discuss issues related to anti-vaccine movements and vaccine advocacy.

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health and wellness surcharge: Mandated Benefits 2019 Compliance Guide (IL) Buckley, 2018-12-26 State-by-State Guide to Human Resources Law is the most comprehensive, authoritative guide to the employment laws of the 50 states and the District of Columbia. It is designed to provide quick access to each state's laws on the expanding number of issues and concerns facing business executives and their advisors--the professionals in HR, compensation, and employee benefits who work in multijurisdictional environments. This #1 guide to HR law in every state will help you to: Find accurate answers - fast - with our easy-to-use format and full citation to authority Compare and contrast employment laws between states Ensure full regulatory compliance - and avoid legal entanglements Get instant access to clear coverage of key topics, including state health care reform initiatives, FMLA, same-sex unions, workers' comp - and much more! And much more! State by State Guide to Human Resources Law, 2018 Edition has been updated to include: In-depth coverage of the Supreme Court's recent same-sex marriage decision and its implications for employment law Discussion of three important Title VII cases involving pregnancy discrimination, religious discrimination, and the EEOC's statutory conciliation obligation Analysis of private sector employment discrimination charges filed with the EEOC during FY 2014, including charge statistics, with a breakdown by type of discrimination alleged Coverage of recent state and federal legislative efforts to prohibit employers from requiring employees and job applicants to disclose their passwords to social media and private e-mail accounts as a condition of employment Discussion of the Supreme Court's recent PPACA decision and its effect on the federal and state health insurance exchanges Update on the Domestic Workers' Bill of Rights, now enacted in six states Coverage of the growing trend to raise state minimum wage rates and to increase penalties for violations of wage and hour laws Update on workplace violence prevention efforts and related issues Coverage of state laws requiring employers to provide pregnant workers with reasonable accommodations, including longer or more frequent rest periods And much more Previous Edition: State by State Guide to Human Resources Law, 2018 Edition, ISBN 9781454883722

health and wellness surcharge: Mandated Benefits Compliance Guide 2016 W/ Cd The Balser Group, 2016-01-04 Mandated Benefits 2016 Compliance Guide is a comprehensive and practical reference manual covering key federal regulatory issues that must be addressed by human resources managers, benefits specialists, and company executives in all industries. This comprehensive and practical guide clearly and concisely describes the essential requirements and administrative processes necessary to comply with all benefits-related regulations. It covers key federal regulatory issues that must be addressed by human resources managers, benefits specialists, and company executives across all industries. Mandated Benefits 2016 Compliance Guide includes in-depth coverage of these and other major federal regulations: Patient Protection and Affordable Care Act (PPACA) Health Information Technology for Economic and Clinical Health (HITECH) Act Mental Health Parity and Addiction Equity Act (MHPAEA) Genetic Information Nondiscrimination Act (GINA) Americans with Disabilities Act (ADA) Employee Retirement Income Security Act (ERISA) Health Insurance Portability and Accountability Act (HIPAA) Heroes Earnings Assistance and Relief Tax Act (HEART Act) Consolidated Omnibus Budget Reconciliation Act (COBRA) Mandated Benefits 2016 Compliance Guide helps take the guesswork out of managing employee benefits and human resources by clearly and concisely describing the essential requirements and administrative processes necessary to comply with each regulation. It offers suggestions for protecting employers against the most common litigation threats and recommendations for handling various types of employee problems. Throughout the Guide are numerous exhibits, useful checklists and forms, and do's and don'ts. A list of HR audit questions at the beginning of each chapter serves as an aid in evaluating your company's level of regulatory compliance. Mandated Benefits 2016 Compliance Guide has been updated to include: The latest trends in successful Ethics and Compliance Programs Information on the Department of Labor (DOL) proposed changes to the FLSA white collar exemptions The latest DOL guidelines on the determination of independent contractor status The new regulations and guidelines for health care reform as mandated by the Patient Protection and Affordable Care Act (PPACA), specifically updates and new information on Summary of Benefits and Coverage (SBC); limits on cost-sharing; the employer shared responsibility (pay or play) requirements, information reporting--Forms 1094 and 1095 SHOP--the small group market of the health care marketplace; and the so-called Cadillac Tax--the 40 percent excise tax on high cost health plans The major revisions to excepted benefits under the Health Insurance Portability and Accountability Act (HIPAA), including limited wraparound benefits, EAPs, non-coordinated excepted benefits, and supplemental excepted benefits The reinstated Trade Adjustment Assistance (TAA) Information on the proposed definition of fiduciary and the Supreme Court's first ever ruling on fiduciary standards Expanded information about joint employer relationships An expanded section describing the employment application process; information about the status of the Deferred Action for Parents of Americans and Lawful Permanent Residents (DAPA); and proposed changes to E-Verify New material on proposed sex discrimination guidelines And much more

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health and wellness surcharge: *Feminist Existentialism, Biopolitics, and Critical*

Phenomenology in a Time of Bad Health Talia Welsh, 2021-10-28 This book explores the personal value of healthy behavior, arguing that our modern tendency to praise or blame individuals for their health is politically and economically motivated and has reinforced growing health disparities between the wealthy and poor under the guise of individual responsibility. We are awash in concerns about the state of our health and recommendations about how to improve it from medical professionals, public health experts, and the diet-exercise-wellness industry. The idea that health is about wellness and not just preventing illness becomes increasingly widespread as we find out how various modifiable behaviors, such as smoking or our diets, impact our health. In a critical examination of health, we find that alongside the move toward wellness as a state that the individual is responsible to in part produce, there is a roll-back of public programs. This book explores how this good health imperative is not as apolitical as one might assume. The more the individual is the locus of health, the less structural and historical issues that create health disparities are considered. *Feminist Existentialism, Biopolitics, and Critical Phenomenology in a Time of Bad Health's* charts the impact of the increasing shift to a model of individual responsibility for one's health. It will benefit readers who are interested to think critically about normalization to produce healthy bodies. In addition, this book will benefit readers who understand the value of personal health, but are wary of the ways in which health can be used as a tool to discriminate and fuel inequalities in health care access. This volume is primarily of interest to academics, students, public health and medical professionals, and readers who are interested in critically examining health from philosophical perspective in order to understand how we can celebrate the value of healthy behavior without reinforcing discrimination. The Open Access version of this book, available at <http://www.taylorfrancis.com>, has been made available under a Creative Commons Attribution-Non Commercial-No Derivatives 4.0 license.

health and wellness surcharge: Mandated Benefits Compliance Guide 2015 Balser Group, 2014-12-01 *Mandated Benefits 2015 Compliance Guide* is a comprehensive and practical reference manual covering key federal regulatory issues that must be addressed by human resources managers, benefits specialists, and company executives in all industries. *Mandated Benefits 2015 Compliance Guide* includes in-depth coverage of these and other major federal regulations: Patient Protection and Affordable Care Act (PPACA) Health Information Technology for Economic and Clinical Health (HITECH) Act Mental Health Parity and Addiction Equity Act (MHPAEA) Genetic Information Nondiscrimination Act (GINA) Americans with Disabilities Act (ADA) Employee Retirement Income Security Act (ERISA) Health Insurance Portability and Accountability Act (HIPAA) Heroes Earnings Assistance and Relief Tax Act (HEART Act) Consolidated Omnibus Budget Reconciliation Act (COBRA) *Mandated Benefits 2015 Compliance Guide* helps take the guesswork out of managing employee benefits and human resources by clearly and concisely describing the essential requirements and administrative processes necessary to comply with each regulation. It offers suggestions for protecting employers against the most common litigation threats and recommendations for handling various types of employee problems. Throughout the Guide are numerous exhibits, useful checklists and forms, and do's and don'ts. A list of HR audit questions at the beginning of each chapter serves as an aid in evaluating your company's level of regulatory compliance. *Mandated Benefits 2015 Compliance Guide* has been updated to include: The Dodd Frank Act, creating an ethics training program, and practices and trends Information on payroll cards and Federal Insurance Contributions Act (FICA) tip credit New regulations and guidelines for health care reform as mandated by the Patient Protection and Affordable Care Act (PPACA) Updated requirements for certificates of creditable coverage; excepted benefits under the Health Insurance Portability and Accountability Act (HIPAA); and transaction standards The revised model general and election notices as required under PPACA Qualified Longevity Annuity Contracts and definition of spouse per the Supreme Court ruling in *United States v. Windsor* and updates to the Pension Benefit Guaranty Corporation's required premiums The payment of long-term disability insurance by qualified retirement plans PPACA's effect on health reimbursement arrangements; new information

on the proposed \$500 carryover of unused funds in health flexible spending arrangements (FSAs) and PPACA's effect on health FSAs; new material on the effect of amendments to HIPAA's excepted benefit rules on Employee Assistance Programs; and revised information on providing employee benefits to legally married same-sex couples based on the Supreme Court's decision in *United States v. Windsor* and the decision's effect on cafeteria plan mid-year election changes New sections on no-fault attendance policies and pregnancy and the Americans with Disabilities Act Information on the definition of spouse based on the Supreme Court ruling in *United States v. Windsor* New material on the proposed Equal Pay Report

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