



# Human Resources Weekly Digest

## Supreme Court Grants ACA Petitions

"The justices announced that they had granted two petitions involving the ACA -- one by California and a group of states, the other by Texas and a different group of states -- asking the Supreme Court to review a ruling by the U.S. Court of Appeals for the 5th Circuit that struck down the mandate. The two petitions will be consolidated for one hour of oral argument. The oral argument will likely be scheduled for October of this year, in the run-up to the 2020 presidential election, although the justices almost certainly will not issue their ruling until after the election -- and probably even the inauguration." [Full Article](#)

*SCOTUSblog*



## HIPAA Privacy Rule Still Applies for Employers Amid 2019 Novel Coronavirus Outbreak

"Federal privacy laws, such as HIPAA, can create complexities for many plan sponsors as they attempt to weigh the privacy rights of an employee or dependent who has contracted COVID-19 against preserving public safety, including that of the employee's or dependent's co-workers, family, and friends." [Full Article](#)

*Morgan Lewis*

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## IRS Concludes There Is No Statute of Limitations on ACA 'Pay or Play' Taxes: Steps Employers Should Take Now

“Considering the IRS has an evergreen option to assess employer shared responsibility penalties, employers should consider taking the following action to limit liability: 1). Keep the following records indefinitely: records of how full-time status is determined, records of waiting periods, and records of offers of coverage; 2). Ensure that the Forms 1094-C and 1095-C are filed with the IRS timely; and 3). Ensure that Form 1095-C is furnished to employees timely.” [Full Article](#)

*Dickinson Wright*



## Affordable Care Act

### March 1 Deadline for New Jersey Employers to Offer a Pre-Tax Transportation Fringe Benefit

“New Jersey requires every employer in New Jersey that employs at least 20 persons, excluding employees covered by a collective bargaining agreement, to offer a pre-tax transportation fringe benefit to all of its employees in New Jersey, effective as of March 1, 2020. An employer that is found to be in violation of this requirement is liable for a civil penalty ranging from \$100 to \$250 for the first violation. An employer has 90 days to correct the violation before such penalty is imposed.”

[Full Article](#)

*Haynes and Boone, LLP*

### Proposed Regs Address Penalties for MSP Reporting Violations

“While relatively few employers are responsible reporting entities (RREs), employers that are group health plan sponsors may be asked to assist their insurers or TPAs in compiling information about participants in their plans. CMS has emphasized the importance of employer cooperation with their plans' RREs. With enforcement activity on the rise, failing to provide necessary information and assistance will put insurers and TPAs at risk of penalties for noncompliance.” [Full Article](#)

*Thomson Reuters / EBIA*

## Commuter Benefits: A Summary of Local and State Mandates

“An increasing number of jurisdictions around the country are mandating that employers provide commuter benefit programs that allow employees to pay for commuting costs on a pre-tax basis. While the requirements are similar across most jurisdictions, there are specific rules for which employees are covered under the different laws and other key distinctions. Here, a chart summarizes requirements for several local California jurisdictions; Seattle, WA; the State of New Jersey, and the District of Columbia.” [Full Article](#)

*McDermott Will & Emery*