

Compliance



5260 N. Palm Ave., Suite 300 Fresno, CA 93704

(559) 256-1320

www.asibenefits.com | compliance@asibenefits.com

		<i>Mandatory Requirements</i>
1-19 Employees		ERISA
		Annual ERISA & ACA Notices
		Annual Medicare Part D Notice
		HIPAA (if FSA, HRA, or self-insured Medical Plan and managed by a third party)
		ACA Employer Reporting (self-insured)
		<i>Mandatory Requirements</i>
20-49 Employees		ERISA
		Annual ERISA & ACA Notices
		Annual Medicare Part D Notice
		HIPAA (if FSA, HRA, or self-insured Medical Plan and managed by a third party)
		ACA Employer Reporting (self-insured)
		COBRA
		<i>Mandatory Requirements</i>
50-99 Employees		ERISA
		Annual ERISA & ACA Notices
		Annual Medicare Part D Notice
		HIPAA (if FSA, HRA, or self-insured Medical Plan and managed by a third party)
		ACA Employer Reporting
		COBRA
		FMLA
		<i>Mandatory Requirements</i>
100+ Employees		ERISA
		Annual ERISA & ACA Notices
		Annual Medicare Part D Notice
		HIPAA (if FSA, HRA, or self-insured Medical Plan and managed by a third party)
		ACA Employer Reporting
		COBRA
		FMLA
		IRS Form 5500 Series

- **ERISA Disclosure Requirements, including:**
 - Plan Document
 - Summary Plan Description (SPD)
 - Summary of Material Modifications or Reductions (SMM or SMR)
 - Summary of Benefits and Coverage (SBC) and glossary
 - Defining eligibility and contribution requirements
 - Establishing permissible distribution methods (mail, in-person, or electronic)
 - Foreign language requirements

- **ERISA Reporting Requirements, including**
 - Form 5500 Series
 - Summary Annual Report (SAR)
 - M-1 (for multiple employer welfare arrangements)

- **ERISA and ACA Notices, including**
 - If your Plan is Grandfathered, the following Health Plan Notices are required:
 - Grandfathered Model Notice
 - WHCRA Notice (Women’s Health and Cancer Right Act)
 - CHIPRA Notice (Children’s Health Insurance Program Reauthorization Act)
 - HIPAA Special Enrollment Rights Notice
 - If your Plan is Non-Grandfathered, the following Health Plan Notices are required:
 - Patient Protection Notice- Choice of Providers
 - WHCRA Notice (Women’s Health and Cancer Right Act)
 - CHIPRA Notice (Children’s Health Insurance Program Reauthorization Act)
 - HIPAA Special Enrollment Rights Notice

- **ACA Employer Reporting, including**
 - If you are a provider of coverage such as an insurance carrier or self-funded employer:
 - Form 1094-B Transmittal and 1095-B Health Coverage provided to the individual and IRS as proof of coverage required under IRC Section 6055

 - If you are large employers who has 50 or more full-time employees including full-time equivalents or a controlled group of entities who combined, have 50 or more:
 - Form 1094 C Transmittal and 1095-C Employer-Provided Health Insurance Offer and Coverage provided to the individual and IRS as proof of offer of coverage required under IRC Section 6056