



## Seminar Resources

### Fiduciary Responsibility:

Field Assistance Bulletin 2008-04 - Guidance regarding ERISA Fidelity Bonding Requirements <http://www.dol.gov/ebsa/regs/fab2008-4.html>

Technical Release No. 92-01: DOL Enforcement Policy for Welfare Plans with Participant Contributions

<http://www.dol.gov/ebsa/Newsroom/tr92-01.html>

Advisory Opinion 2001-01A

<http://www.dol.gov/ebsa/regs/aos/ao2001-01a.html>

Ceresi Information Letter 02/19/1998

<http://www.dol.gov/ebsa/regs/ILs/il021998.html>

FAQs About The Benefit Claims Procedure Regulation

[http://www.dol.gov/ebsa/faqs/faq\\_claims\\_proc\\_reg.html](http://www.dol.gov/ebsa/faqs/faq_claims_proc_reg.html)

Qualified Medical Child Support Orders

<http://www.dol.gov/ebsa/publications/qmcsos.html>

Frequently Asked Questions: The 2009 Form 5500 Schedule C

[http://www.dol.gov/ebsa/faqs/faq\\_scheduleC.html](http://www.dol.gov/ebsa/faqs/faq_scheduleC.html)

Supplemental FAQs About The 2009 Schedule C

<http://www.dol.gov/ebsa/faqs/faq-sch-C-supplement.html>

FAQs on Electronic Filing for Small Businesses

<http://www.dol.gov/ebsa/faqs/faq-EFAST2-smallbusiness.html>

Frequently Asked Questions EFAST2 Electronic Filing System

<http://www.dol.gov/ebsa/faqs/faq-EFAST2.html>

Field Assistance Bulletin 2008-01 - Fiduciary Responsibility for Collection of Delinquent Contributions

<http://www.dol.gov/ebsa/regs/fab2008-1.html>

Compliance Assistance - Group Health and Disability Plans Benefit Claims Procedure Regulation

<http://www.dol.gov/ebsa/pdf/CAGHDP.pdf>

Understanding Your Fiduciary Responsibilities under a Group Health Plan

<http://www.dol.gov/ebsa/publications/ghpfiduciaryresponsibilities.html>

Reporting and Disclosure Guide

<http://www.dol.gov/ebsa/pdf/rdguide.pdf>

### Affordable Care Act (ACA): Employer Shared Responsibility

Questions and Answers on Employer Shared Responsibility Provisions under the Affordable Care Act

<http://www.irs.gov/uac/Newsroom/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act>

### Affordable Care Act (ACA): Health Insurance Marketplace and SHOP

Full Time Equivalent Employee Calculator

<https://www.healthcare.gov/fte-calculator/>

SHOP Tax Credit Estimator

<https://www.healthcare.gov/small-business-tax-credit-calculator/>

About the Small Business Health Options Program (SHOP)

<http://www.dol.gov/ebsa/pdf/shop.pdf>

### Consolidated Omnibus Budget Reconciliation Act (COBRA):

Technical Release 2013-02 - Guidance on the notice to employees of coverage options under FLSA §18B and updated model election notice under COBRA

<http://www.dol.gov/ebsa/newsroom/tr13-02.html>

Model General Notice of COBRA Continuation Coverage Rights

<http://www.dol.gov/ebsa/modelgeneralnotice.doc>

Model Election Notice <http://www.dol.gov/ebsa/modelectionnotice.doc>

An Employer's Guide to Group Health Continuation Coverage Under COBRA

<http://www.dol.gov/ebsa/publications/cobraemployer.html>

### Family and Medical Leave Act (FMLA) handouts

Fact Sheet #28

<http://www.dol.gov/whd/regs/compliance/whdfs28.htm>

Dedicated FMLA Page

<http://www.dol.gov/whd/fmla/index.htm>

Administrator's Interpretation No. 2013-1 - Clarification of the definition of “son or daughter” under Section 101(12) of the FMLA as it applies to an individual 18 years of age or older and incapable of self-care because of a mental or physical disability.

[http://www.dol.gov/WHD/opinion/adminIntrprtn/FMLA/2013/FMLAAI2013\\_1.htm](http://www.dol.gov/WHD/opinion/adminIntrprtn/FMLA/2013/FMLAAI2013_1.htm)

Questions and Answers: Leave to Care for a Son or Daughter Age 18 or Older

<http://www.dol.gov/whd/fmla/AdultChildFAQs.htm>

Fact Sheet # 28K: “Son or Daughter” 18 years of age or older

<http://www.dol.gov/whd/regs/compliance/whdfs28k.htm>

## Affordable Care Act (ACA):

For the most up-to-date regulations and guidance on topics related to the Affordable Care Act, visit

<http://www.dol.gov/ebsa/healthreform>

Self-Compliance Tools for Part 7 of ERISA:

<http://www.dol.gov/ebsa/healthlawschecksheets.html>

- HIPAA and Other Health Care-Related Provisions

## Implementation FAQs (updated as of June 2014):

**Part I** – Addresses implementation topics including compliance, grandfathered health plans, claims, internal appeals and external review, dependent coverage of children, out-of-network emergency services, and highly compensated employees.

<http://www.dol.gov/ebsa/faqs/faq-aca.html>

**Part II** – Addresses grandfathered health plans, dental and vision benefits, rescissions, preventive health services, and ACA effective date for individual health insurance policies.

<http://www.dol.gov/ebsa/faqs/faq-aca2.html>

**Part III** – Addresses the exemption for group health plans with less than two current employees.

<http://www.dol.gov/ebsa/faqs/faq-aca3.html>

**Part IV** – Addresses grandfathered health plans.

<http://www.dol.gov/ebsa/faqs/faq-aca4.html>

**Part V** – Addresses a variety of ACA implementation topics, the HIPAA nondiscrimination and wellness program rules, and the Mental Health Parity and Addiction Equity Act of 2008.

<http://www.dol.gov/ebsa/faqs/faq-aca5.html>

**Part VI** – Addresses grandfathered health plans.

<http://www.dol.gov/ebsa/faqs/faq-aca6.html>

**Part VII** – Addresses the Summary of Benefits and Coverage and Uniform Glossary requirements of PHS Act §2715 and the Mental Health Parity and Addiction Equity Act of 2008.

<http://www.dol.gov/ebsa/faqs/faq-aca7.html>

**Part VIII\*** – Addresses the Summary of Benefits and Coverage requirements of PHS Act §2715.

<http://www.dol.gov/ebsa/faqs/faq-aca8.html>

**Part IX\*** – Addresses the Summary of Benefits and Coverage requirements of PHS Act §2715.

<http://www.dol.gov/ebsa/faqs/faq-aca9.html>

**Part X\*** – Addresses the Summary of Benefits and Coverage requirements of PHS Act §2715.

<http://www.dol.gov/ebsa/faqs/faq-aca10.html>

**Part XI** – Addresses the employer notice of coverage options, health reimbursement arrangements, disclosure of information related to firearms, employer group waiver plans supplementing Medicare Part D, fixed indemnity insurance and payment of PCORI fees.

(\*\*Note: See Technical Release 2013-03 for comprehensive guidance addressing health reimbursement arrangements that was issued after the date of these FAQs.)

<http://www.dol.gov/ebsa/faqs/faq-aca11.html>

Part XII – Addresses limitations on cost-sharing under the ACA.

<http://www.dol.gov/ebsa/faqs/faq-aca12.html>

Part XIII – Addresses expatriate health plans.

<http://www.dol.gov/ebsa/faqs/faq-aca13.html>

Part XIV – Addresses the Summary of Benefits and Coverage requirements of PHS Act §2715 (\*Note: Some of the guidance in FAQs Parts VIII, IX, and X has been superseded by guidance contained in FAQs Part XIV.)

<http://www.dol.gov/ebsa/faqs/faq-aca14.html>

Part XV – Addresses annual limit waiver expiration date based on a change to a plan or policy year, provider non-discrimination, coverage for individuals participating in approved clinical trials and transparency reporting.

<http://www.dol.gov/ebsa/faqs/faq-aca15.html>

Part XVI – Addresses the employer notice of coverage options and the 90-day waiting period limitation.

<http://www.dol.gov/ebsa/faqs/faq-aca16.html>

Part XVII – Addresses the implementation of the Paul Wellstone and Pete Domenici Mental Health Parity and Addiction Equity Act of 2008 (MHPAEA), as amended by the Affordable Care Act.

<http://www.dol.gov/ebsa/faqs/faq-aca17.html>

Part XVIII – Addresses coverage of preventive services, limitations on cost-sharing, expatriate health plans, wellness programs, fixed indemnity insurance, and the Mental Health Parity and Addiction Equity Act of 2008. <http://www.dol.gov/ebsa/faqs/faq-aca18.html>

Part XIX – This set of FAQs addresses updated DOL model notices, limitations on cost-sharing, coverage of preventive services, health FSA carryover and excepted benefits, and the Summary of Benefits and Coverage requirements of PHS Act §2715.

<http://www.dol.gov/ebsa/faqs/faq-aca19.html>

Part XX — This set of FAQs addresses coverage of preventive services.

<http://www.dol.gov/ebsa/faqs/faq-aca20.html>

Part XXI — This set of FAQs addresses limitations on cost-sharing under the ACA.

<http://www.dol.gov/ebsa/faqs/faq-aca21.html>

Part XXII — This set of FAQs addresses compliance of premium reimbursement arrangements.

<http://www.dol.gov/ebsa/faqs/faq-aca22.html>

**\* Note:**

Some of the guidance in FAQs Parts VIII, IX, and X has been superseded by guidance contained in FAQs Part XIV. Some of the guidance in FAQs Parts VIII, IX, X, and XIV has been superseded by guidance contained in FAQs Part XIX.

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