



September 2018

### 2018 ACA Reporting Draft Forms Now Available

The IRS released **draft** 2018 forms for Affordable Care Act (ACA) reporting under Internal Revenue Code (Code) Sections 6055 and 6056. Draft instructions for 2018 have not yet been released.

The 2018 draft forms are substantially similar to the final 2017 versions. However, the revised version of the Form 1095-C clarifies that the “Plan Start Month” box in Part II will remain optional for 2018. The IRS previously indicated that this box may have been mandatory for the 2018 Form 1095-C.

Keep in mind that the 2018 draft instructions for these forms may include additional changes or clarifications, once released. Also, the IRS may make additional changes to these forms before releasing final 2018 versions.

#### What You Need to Do

Employers should become familiar with these forms for reporting for the 2018 calendar year. However, these forms are **draft versions only**, and should not be filed with the IRS or relied upon for filing.

- **2018 draft Forms [1094-C](#) and [1095-C](#)** were released July 11, 2018, and will be used by applicable large employers (ALEs) to report under Section

6056, as well as for combined Section 6055 and 6056 reporting by ALEs who sponsor self-insured plans.

- **2018 draft Forms [1094-B](#) and [1095-B](#)** were also released in July 2018, and will be used by entities reporting under Section 6055, including self-insured plan sponsors that are not ALEs.

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## **Critical HIPAA Compliance Gaps Exposed by HHS**

Over the last couple of years, the Department of Health and Human Services (HHS) conducted "desk audits" of 166 covered entities and 41 business associates. These audits focused on select HIPAA privacy, security and breach notification requirements. HHS has not released its official findings from the audits yet, but it has identified serious compliance gaps in the following areas:

- Security risk analysis
- Security risk management
- Right of access to protected health information (PHI)

Employers that sponsor group health plans should periodically review their compliance with HIPAA rules, including whether their security analysis and risk management for electronic PHI is up to date. Employers should also watch for more guidance from HHS on these compliance requirements.

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## **LinkedIn Voice Messaging: What You Need to Know**

The social recruiting and marketing platform LinkedIn recently announced a new voice messaging feature. It allows users to record and send brief audio clips instead of typing out messages. This feature can help reduce the time it takes to reach out to potential recruits and adds a personal touch from your business. That personal experience could make the difference for talented applicants who are used to getting a canned response.

## **Maximizing This Feature**

Using this feature can combat the perception that your company doesn't care about applicants on a personal level. With this in mind, consider using voice replies to show applicants you care. If a person thinks you don't care about their application, why should they want to work for you?

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