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Proposed Changes to OSHA Recordkeeping and Reporting Requirements for Work-Related Injuries and Illnesses

IRS Announces Increase in Standard Mileage Rates Effective July 1st



The [Internal Revenue Service](#) (IRS) has announced an [increase in the optional standard mileage rates](#)

for the final six months of 2011, in recognition of recent increases in gasoline prices. Taxpayers may use the optional standard rates to calculate the deductible costs of operating an automobile for business, medical, or moving expense purposes and for determining employee reimbursement.

Revised Standard Mileage Rates

- The rate will increase to **55.5 cents a mile** for all business miles driven from July 1, 2011, through Dec. 31, 2011. This is an increase of 4.5 cents from the 51 cent rate in effect for the first six months of 2011.
- The new six-month rate for computing deductible medical or moving expenses will also increase by 4.5 cents to **23.5 cents a mile**, up from 19 cents for the first six months of 2011.
- The rate for providing services for charitable organizations is set by statute, not the IRS, and remains at 14 cents a mile.

Effect of Increase in Standard Mileage Rates

The revised standard mileage rates apply to deductible transportation expenses paid or incurred for business, medical, or moving expense purposes on or after July 1, 2011, and to mileage allowances that are paid both:

- To an employee on or after July 1, 2011, and
- For transportation expenses paid or incurred by the employee on or after July 1, 2011.



The [Occupational Safety and Health Administration](#) (OSHA) has issued a [proposed rule](#) to update and revise two aspects of the agency's recordkeeping and reporting requirements for work-related injuries and illnesses. Public comments on the proposed changes should be submitted by Sept. 20, 2011.

Reporting of Work-Related Fatalities and In-Patient Hospitalizations

Under the [new proposed reporting requirements](#), employers would be required to report to OSHA any work-related fatalities and all in-patient hospitalizations within 8 hours, and work-related amputations within 24 hours.

OSHA's current regulation requires an employer to report to OSHA, within 8 hours, all work-related fatalities and in-patient hospitalizations of 3 or more employees. Reporting amputations is not required under the current regulation.

Classification of Partially Exempt Industries

The standard mileage rates set forth in [Notice 2010-88](#) continue to apply to deductible transportation expenses paid or incurred for business, medical, or moving expense purposes before July 1, 2011, and to mileage allowances paid:

- To an employee before July 1, 2011, or
- With respect to transportation expenses paid or incurred by the employee before July 1, 2011.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Additional Information

You can read more about this change in [IRS Announcement 2011-40](#). For more on employer-provided transportation benefits, please see the HR360 section on [Transportation Benefits](#).

Health Care Reform Update: Application Process for Annual Limit Waivers to Conclude September 22nd

The Centers for Medicare and Medicaid Services (CMS) has [announced](#) that, after September 22, 2011, no new applications or requests for extensions of waivers from the Affordable Care Act's annual limit restrictions will be considered.



The announcement includes [guidance](#) to allow limited benefit, or "mini-med" plans, to apply for or renew a temporary waiver from annual limit restrictions through 2013.

Background

The [Affordable Care Act](#) generally prohibits group health plans and health insurance issuers offering group or individual health insurance coverage from imposing lifetime or annual limits on the dollar value of health benefits, but allows "restricted annual limits" with respect

OSHA is [also proposing](#) to update Appendix A of the recordkeeping rule, which lists industries partially exempt from the requirements to maintain work-related injury or illness logs. These industries received partial exemption because of their relatively low injury and illness rates.

The current list of industries is based on the Standard Industrial Classification (SIC) system. The North American Industry Classification System (NAICS) was introduced in 1997 to replace the SIC system for classifying establishments by industry. When OSHA issued the recordkeeping rule in 2001, the agency used the old SIC code system because injury and illness data were not yet available based on the NAICS.

The proposed change also responds to a Government Accountability Office report recommending an update from the old SIC system to the newer NAICS.

Additional Information

To educate employers and employees about the proposed changes, OSHA has updated its [Recordkeeping](#) page to include answers to [frequently asked questions](#) regarding the proposed rule. You may also read the proposed rule in its entirety by [clicking here](#). For more information on OSHA's recordkeeping requirements, please visit the HR360 Safety & Wellness -- [OSHA Recordkeeping](#) section.

to essential health benefits for plan years (in the individual market, policy years) beginning before January 1, 2014. No annual dollar limits on essential health benefits are permitted with respect to plan or policy years beginning on or after January 1, 2014 (except in the case of grandfathered individual market policies).

Extension of Existing Waivers and New Applications Accepted Through September 22nd

A group health plan or health insurance issuer that has received a waiver of the restricted annual limit of \$750,000 for a plan or policy year beginning on or after September 23, 2010, but before September 23, 2011, may elect to extend its existing waiver until January 1, 2014 by following the procedures set forth in the [new guidance](#). Additionally, a group health plan or health insurance issuer eligible to apply for a new waiver may apply for a waiver approval that will be effective until January 1, 2014 by following the procedures explained in the guidance.

The deadline for receipt of waiver extension forms and new waiver applications is September 22, 2011. Elections for a waiver extension or waiver applications received after [September 22, 2011](#) will not be accepted. Plans or issuers that do not elect a waiver extension or that do not receive a waiver approval will be required to come into compliance with the annual limit restrictions.

Additional Requirements Imposed for Waiver Recipients

The [newly published guidance](#) also imposes new, more stringent disclosure requirements. Under the guidance:

- Health plans with waivers are required to tell consumers that their health care coverage is subject to an annual dollar limit lower than what is allowed under the law.
- Insurers must include the dollar amount of the annual limit along with a description of the plan benefits to which the limit applies.
- Plans also must show how the annual limit would affect a consumer who was hospitalized to help people understand how far their coverage will reach if they become seriously ill.
- Plans with waivers must attest annually to their compliance with the consumer disclosure requirement.

The guidance provides the exact language waiver recipients must use and the required font specifications. Written permission must be obtained from the Center for Consumer Information & Insurance Oversight (CCIIO) to

Extension of Compliance Dates for Required Fee Disclosures to Retirement Plan Fiduciaries and Participants

The U.S. Department of Labor's [Employee Benefits Security Administration](#) (EBSA) has [proposed to extend](#) and align the applicability dates for its retirement plan fee disclosure rules.

Fiduciary-Level Fee Disclosure

EBSA previously published an [interim final regulation](#) on July 16, 2010, requiring retirement plan service providers to disclose comprehensive information about their fees and potential conflicts of interest to plan fiduciaries.

Although the new requirements are scheduled to apply to plan contracts or arrangements for services in existence on or after July 16, 2011, the department previously announced its intention to extend the deadline to [Jan. 1, 2012](#). The department recognizes that because a final rule is not yet in place, service providers may need additional time for compliance, and the [proposal](#), when finalized, would make the extension official.

Participant-Level Fee Disclosure

EBSA also published a [final participant-level regulation](#) on Oct. 20, 2010, requiring that

use different language.

For More Information

To read the newly published guidance in its entirety, please [click here](#). You may also view the press release [here](#). More information about the annual limit waiver process is available on the [CCIIO website](#). For additional requirements under the Affordable Care Act, please visit the HR360 section on [Health Care Reform](#).

Amendment to Interim Final Rules Regarding Claims and Review Processes Under the Affordable Care Act

The Departments of Health and Human Services, Labor, and the Treasury (the Departments) have issued an [amendment to the interim final regulations](#) implementing the requirements regarding internal claims and appeals and external review processes for group health plans and health insurance coverage under the [Affordable Care Act](#).

The Departments have been issuing [regulations and technical guidance](#) in several phases to implement the standards for plans and issuers regarding both internal claims and appeals process and external review. According to the [amendment to the interim final regulations](#), the revised rules are intended to respond to feedback from a wide range of stakeholders on the original interim final regulations and to assist plans and issuers in coming into full compliance with the law through an orderly and expeditious implementation process.

For more information on internal claims and appeals and external review processes, please click on the links below or visit [HR360](#). To read more about the Affordable Care Act, please visit the HR360 section on [Health Care Reform](#).

- [Interim Final Regulations on Internal Claims and Appeals and External Review Processes](#)
- [Amendment to the Interim Final Regulations](#)
- Technical Release No. 2011-02: [Guidance on External Review for Group Health Plans](#)
- Technical Release No. 2010-02: [Interim Procedures for Internal Claims and Appeals](#)
- Technical Release No. 2010-01: [Interim Procedures for Federal External Review](#)
- [Center for Consumer Information & Insurance Oversight Guidance on External Appeals](#)
- [Affordable Care Act Regulations and Guidance](#)

employers disclose information about plan and investment costs to workers who direct their own investments. This regulation applies for plan years beginning on or after Nov. 1, 2011, with a 60-day transition provision.

The department's [proposal](#) would amend the regulation's transitional rule so that employers would have up to 120 days to furnish initial disclosures to workers. According to EBSA, this amendment will ensure that employers obtain the information they need from service providers in order to satisfy their disclosure obligations to their workers.

Additional Information
[Click here](#) to read the notice of proposed extension. You may also view the press release [here](#). The HR360 section on the [Employee Retirement Income Security Act](#) has more information on the responsibilities associated with administering a retirement plan.

[from DOL](#) (Includes Model Notices)

Extended Filing Date for 2009 and 2010 Form 8955-SSA

The Internal Revenue Services (IRS) has [announced](#) that the filing due date for the 2009 and 2010 [Form 8955-SSA](#), *Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits*, will be extended. The modified due date is the **later of**:

- January 17, 2012; or
- The due date that generally applies for filing the Form 8955-SSA for 2010.

According to the IRS, the January 17, 2012 date will not be eligible for further extensions by filing Form 5558.

[Form 8955-SSA](#) replaces Schedule SSA of Form 5500 beginning with the 2009 plan year. The form is used to report information about participants with deferred vested benefits and is required to be filed with the IRS and not through the EFAST2 filing system. The 2009 [form](#) and [instructions](#) are now available, and the 2010 form is expected to be released shortly.

See [Form 8955-SSA Resources](#) for forms, frequently asked questions, and published guidance from the IRS. To learn more about the reporting requirements for employer-sponsored retirement plans, please visit the HR360 section on [Retirement Plans](#).

National Outreach Campaign to Protect Workers from Heat-Related Illnesses

With the arrival of summer, the U.S. Department of Labor's [Occupational Safety and Health Administration](#) (OSHA) has launched a [national outreach initiative](#) to educate workers and their employers about the hazards of working outdoors in the heat and steps needed to prevent heat-related illnesses.

The Dangers of Heat

According to OSHA, each year thousands of outdoor workers experience heat illness, which often manifests as heat exhaustion. If not quickly addressed, heat exhaustion can become heat stroke, which killed more than 30 workers last year. Heat can be a real danger for workers in jobs ranging from agriculture and landscaping to construction, road repair, airport baggage handling and even car sales.

Guidance for Keeping Workers Safe

OSHA has created a [new website](#) featuring a variety of educational resources to give workers and employers information about heat illnesses and how to prevent them. There are also training tools for employers to use and posters to display at their worksites. OSHA will continue to add information and tools to this page throughout the summer. You may access the website by [clicking here](#).

OSHA is also partnering with the National Oceanic and Atmospheric Administration (NOAA) on [weather service alerts](#) that will incorporate worker safety precautions when heat alerts are issued across the United States. NOAA's [Heat Watch](#) page now includes worker safety precautions when extreme heat alerts are issued.

More information on workplace injury and illness prevention can be found in the HR360 section on [Developing a Health & Safety Program](#).

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