

Benefits and Employment Briefing



A QUARTERLY NEWSLETTER ABOUT EMPLOYEE BENEFITS AND CURRENT ISSUES

WINTER 2015

▶ **ACA Information Reporting: Collecting Social Security Numbers**

During this year, employers will be hearing a lot about the Affordable Care Act's information reporting requirements, which includes collecting Social Security numbers.

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▶ **Claiming ACA Premium Tax Credits or Reporting Advance Payment of Credits**

Beginning next year, an applicable large employer that does not offer affordable minimum value group health coverage to its full-time employees will be vulnerable to employer shared responsibility penalties.

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▶ **Spotlight: Pregnancy Discrimination Act**

Late last year, in a controversial move, the Equal Employment Opportunity Commission issued its first comprehensive update of the EEOC's position on discrimination against pregnant workers since 1983.

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▶ **Security Screening Not Compensable Work Time under FLSA**

▶ **Presumption of Lifetime, Vested Benefits?**

The Supreme Court recently held that courts should apply ordinary contract principles to determine whether retiree health-care benefits survive the expiration of a collective bargaining agreement.

[Read more](#)

▶ **Multiemployer Pension Reform Becomes Law**

The Multiemployer Pension Reform Act of 2014 is extensive legislation affecting multiemployer pension plans by attempting to improve the finances of the Pension Benefit Guarantee Corporation and by making numerous changes for underfunded multiemployer pension plans.

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▶ **New Guidance on IRS Medical and Dental Expense Reporting**

The IRS recently published guidance to assist taxpayers preparing Form 1040 tax returns as to medical and dental, and child and dependent care, expenses.

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In a unanimous decision reversing the Ninth Circuit, the U.S. Supreme Court held that time spent by warehouse workers undergoing security screenings is not compensable under the Fair Labor Standards Act.

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