



DEC. 2016

New Form I-9 Released

U.S. Citizenship and Immigration Services (USCIS) has released a new version of Form I-9, *Employment Eligibility Verification*.

Background

Federal law requires employers to hire only individuals who may legally work in the United States--either U.S. citizens or foreign citizens who have the necessary authorization. To comply with the law, employers must verify the identity and employment authorization of each person they hire by completing and retaining Form I-9.

New Form I-9 Dates

The [new Form I-9](#) is dated November 14, 2016 and has an expiration date of August 31, 2019. Employers may continue using a Form I-9 with a revision date of March 8, 2013 (or may use the new version) through January 21, 2017.

Beginning January 22, 2017, however, employers must use only the new version.

Employers should also continue to follow existing [storage and retention rules](#) for all of their previously completed Forms I-9.

Note: The [instructions](#) for completing Form I-9 are now separate from the form.

For more information on complying with employment eligibility verification requirements, please visit our section on [Form I-9](#).

Nationwide Preliminary Injunction Granted Against New Federal Overtime Rule

The U.S. District Court for the Eastern District of Texas has [granted](#) a nationwide **preliminary injunction** against the U.S. Department of Labor's (DOL) [new federal overtime rule](#), which was set to become effective on December 1, 2016. **The injunction prevents implementation and enforcement of the final rule on a nationwide basis.** Please monitor [this DOL webpage](#) for the latest legal developments.

Our [Fair Labor Standards Act](#) section features information on exemptions from the FLSA's minimum wage and overtime requirements.

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Visit our [Fair Labor Standards Act](#) section for exemption info from the FLSA's minimum wage and overtime requirements.

Deadlines Extended for Furnishing Forms 1095-B and 1095-C in Early 2017

The Internal Revenue Service (IRS) has extended the deadlines for furnishing 2016 Forms 1095-B and 1095-C to **covered individuals and full-time employees**, respectively, from January 31, 2017, to **March 2, 2017**.

Background

[Applicable large employers](#) (generally those with **50 or more full-time employees**, including full-time equivalents or FTEs), must use Forms [1094-C](#) and [1095-C](#) to report information to the IRS and to their **full-time employees** about their compliance with the [employer shared responsibility provisions](#) ("pay or play") and the health care coverage they have (or have not) offered in a calendar year. Forms [1094-B](#) and [1095-B](#) are used by [insurers, self-insuring employers, and other parties that provide minimum essential health coverage](#) (**regardless of size, except for large self-insuring employers**) to report information on this coverage to the IRS and to covered individuals.

Reporting entities are required to report in early 2017 for coverage offered (or not offered) in calendar year 2016.

Furnishing Deadline Extension

The IRS has [extended](#) the deadline for **furnishing** 2016 Forms 1095-B and 1095-C to covered individuals and full-time employees, respectively, from January 31, 2017, to **March 2, 2017**. However, the deadline to **file** 2016 Forms 1094-B, 1095-B, 1094-C, and 1095-C with the IRS **was not extended**, and remains **February 28, 2017** (or March 31, 2017, if filing electronically).

Check out our [Information Reporting](#) section for more on the information reporting requirements.

Dollar Amount Used to Determine PCORI Fee Raises to \$2.26

The Internal Revenue Service (IRS) recently issued guidance that increases the applicable dollar amount used to determine the Patient-Centered Outcomes Research Institute (PCORI) fee for plan years that end on or after October 1, 2016 and before October 1, 2017.

Background

PCORI fees are imposed on plan sponsors of [applicable self-insured health plans](#) for each plan year ending on or after October 1, 2012 and before October 1, 2019. The fees support research to evaluate and compare health outcomes and the clinical effectiveness of certain medical treatments, services, procedures, and drugs.

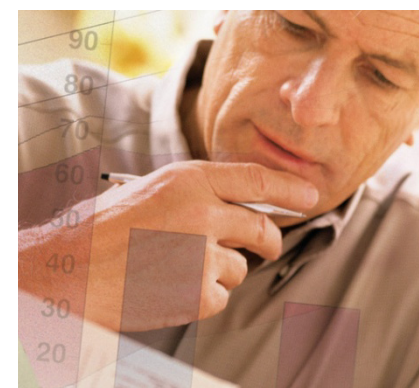
Fee Increase

Under IRS [Notice 2016-64](#), **for plan years ending on or after October 1, 2016 and before October 1, 2017, the fee is \$2.26** multiplied by the average number of lives covered under the plan (up from \$2.17). [Click here](#) for details on how to determine the average number of lives covered under a plan.

Check out our [PCORI Fees for Self-Insured Plans](#) section for more on PCORI fees.



Our [Information Reporting](#) section has more information on the reporting requirements.



View our [PCORI Fees for Self-Insured Plans](#) section for need-to-know tips and information on PCORI fees.

Alcohol and Office Holiday Parties: 7 Ways to Reduce Your Liability

Office holiday parties can build morale, offer opportunities for more casual interactions among workers, and reward employees for a productive year—but did you know they can also be a source of liability for your company? If you choose to have alcohol at your holiday party, consider the following tips to help keep you and your employees safe:

- 1. Review your insurance coverage before the party.**
 - If the party will be hosted onsite, determine whether you are covered for injuries or damage to property if you serve alcohol on your premises. You may need to purchase separate special event coverage or an additional liquor liability policy.
 - For gatherings held offsite, such as in a restaurant, request a copy of the venue's certificate of insurance and determine if you need additional coverage.
- 2. Don't make attendance at the party mandatory.** Employees should understand that no work will be conducted at the party.
- 3. Make it clear before the party that overindulgence and other offensive behavior are not acceptable.**
 - Remind employees that alcohol is no excuse for illegal or inappropriate behavior, such as sexual harassment.
 - Consult your employee handbook and make sure that any company-sponsored festivities are not in violation of the policies in your handbook (such as those relating to an alcohol-free workplace).
- 4. Avoid open bars.**
 - Approve the types of drinks that will be served in advance and consider the effects. According to the Centers for Disease Control and Prevention, one 12-ounce beer has about the same amount of alcohol as one 5-ounce glass of wine, or a 1.5-ounce shot of liquor.
 - Consider a cash bar or provide a limited number of "free drink" tickets to each employee.
 - Be sure there are a variety of non-alcoholic drinks available as well.
- 5. Stop offering alcohol at least 1 hour before the party ends.** Serve coffee, desserts, and plenty of bottled water during this time.
- 6. Make arrangements for employees to get home safely.** Offer free cabs and enlist designated drivers. Remember—you could be on the hook if employees leave a company-sponsored party drunk.
- 7. Make it a daytime event or family party.** Consider serving non-alcoholic beverages only and make it a family-oriented party instead.



For more information on serving alcohol during company-sponsored holiday parties, please read the **U.S. Small Business Administration's [Tips to Avoid Company-Sponsored Holiday Party Liability](#)** blog.

Marshall & Sterling Insurance will continue to provide you with updates and information regarding important issues. Should you have specific questions or need more information, please contact us.

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