Deadline For Providing 1095-B and 1095-C Extended

Large employers and all employers that sponsor self-funded health plans must report certain health plan coverage information to participants and the Internal Revenue Service (IRS) each year on Forms 1094-B, 1095-B, 1094-C, and 1095-C. Typically, Forms 1095-B and 1095-C must be provided to individuals each year by January 31st for coverage offered during the prior calendar year.

In Notice 2018-94, the IRS extended the due date for furnishing Forms 1095-B and 1095-C to individuals to March 4, 2019. The Notice does not extend the due date for filing the applicable forms with the IRS. The due date for forms filed on paper with the IRS remains February 28, 2019. The due date for forms filed electronically, required of employers filing 250 or more of the same form, remains April 1, 2019.

The Notice also addresses the good faith transition relief that the IRS has provided each year. It extends the transition relief for 2018 for employers that furnish the appropriate forms to individuals and file the appropriate forms on time with the IRS.

EEOC Publishes 2018 Performance and Accountability Report

The Equal Employment Opportunity Commission (EEOC) published its fiscal year 2018 Performance and Accountability Report in November. Some of the report's highlights include: that the agency's outreach programs reached 398,650 individuals; it conducted more than 300 "Respectful Workplaces" training programs that reached more than 9,800 employees and supervisors; it secured approximately $505 million for more than 67,800 persons claiming workplace discrimination; and it resolved 141 merit lawsuits and filed 199 new
cases. The EEOC also reported a 19.5 percent reduction in its private sector charge backlog, a 19.4 percent reduction in the federal employee appeals backlog, and a 7.6 percent reduction in the backlog of Freedom of Information Act (FOIA) requests.

**NLRB Extends Time for Submitting Comments on Proposed Joint-Employer Rulemaking**

The National Labor Relations Board (NLRB) has extended the time for submitting comments on its proposed rule making on its joint-employer standard an additional 30 days. Comments are due by January 14, 2019, and can be submitted electronically, by mail or hand-delivered, to the NLRB.

**Hospital Ordered to Reinstate Worker Who Shared Staffing Concerns With Media**

Recently a National Labor Relations Board (NLRB) Administrative Law Judge (ALJ) ruled that a former nonunion employee of Maine Coast Memorial Hospital engaged in protected, concerted activity when she sent a letter to a local newspaper protesting staffing levels at the facility. The hospital's activities coordinator sent a letter to a local newspaper raising concerns on behalf of fellow employees regarding employee dissatisfaction and nurse staffing levels. The day the letter to the editor was printed, the hospital discharged her for violating its media policy, which barred workers from speaking to the press without permission.

She filed an unfair labor practice charge with the NLRB alleging the hospital terminated her for engaging in protected, concerted activity under Section 7 of the National Labor Relations Act (NLRA). The ALJ ruled that the letter to the editor constituted protected concerted activity. Therefore, the hospital improperly discharged her.

The ALJ ordered her reinstated with back pay and benefits. In his opinion, the ALJ stated: “the Board has repeatedly held that health care facility employees engage in concerted activity protected by Section 7 of the NLRA when...they use a letter to the editor or another 3rd-party channel to protest deficiencies in staffing levels or other working conditions that have an effect on patient care.”
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