

Webinar for the Neighbor Islands

Employer Reporting & Tax Requirements under the Affordable Care Act

Date: Wednesday, June 10, 2015

Time: 9:00 a.m. to 11:30 a.m. (Registration: 8:30 a.m.)

The Affordable Care Act's ("ACA") shared responsibility requirement imposes a variety of reporting requirements on employers that became mandatory for calendar year 2015. Health care coverage providers must file information returns with the IRS in 2016 to report coverage in 2015. Additionally, they must provide a statement to enrollees about their health coverage that will be needed for individuals to complete their 2015 Income Tax Returns. Although the reporting must be done in 2016, it is important that employers begin compiling necessary information now to be ready to complete the required reporting.

This seminar will review the reporting requirements of Sections 6055 and 6056 of the ACA and the information health care coverage providers will need to satisfy them. We will examine the new IRS Forms 1094 and 1095 and learn who should report with these forms and the timing of when each must be completed, as well as the special procedures that apply to self-insured group health plans. We will also discuss penalties for failing to file the required reports and the conditions for qualifying for interim relief available in 2016 for incomplete or incorrect reporting. Finally, we will review new ACA tax requirements and when ACA related taxes must be withheld and paid to the IRS. This seminar is for employers, accountants, payroll service companies, insurers, third party administrators and multiemployer group plans.

After participating in this program, you will be able to:

- Identify the reports that you must prepare in 2016 for the 2015 tax year;
- Identify information that you should begin compiling now to complete the required reports;
- Know when required reports must be filed;
- Identify the available methods for filing the necessary reports;
- Know how to qualify for relief from penalties for filing incomplete or inaccurate reports in 2016; and
- Identify new taxes imposed by the ACA, whether those taxes apply to your business, and when they must be withheld and paid.

REGISTRATION

\$25.00 per person

(Bonus Dollars not applicable)

Includes seminar materials.

**Payment or credit card
information must
accompany registration.**

Mail to:

*Vicky Tasaka-Loando
Hawaii Employers Council
P. O. Box 29699
Honolulu, HI 96820-2099
Fax: 808-833-6731 (for
payment with credit card)*

*For information on
registration call:*

*Vicky Tasaka-Loando at
440-8888*

continued . . .

About our Speakers



Laura Anderson, Esq.

Laura Anderson became a director at Torkildson, Katz, Moore, Hetherington & Harris in 2009 after joining the firm in 1999. Ms. Anderson practices health care law and business litigation, including representation at administrative hearings, and self-disclosure investigation and reporting. She provides advice and counsel on health care regulatory compliance to hospitals, clinics, physician group practices and pharmacies in Hawaii on such topics as:

- the HIPAA Privacy and Security Regulations;
- the federal Anti-kickback and Stark Laws;
- Medicare and Medicaid;
- Insurance billing issues; and
- Hawaii's Certificate of Need program.



Vaughn G.T. Cook, Esq.

Vaughn G.T. Cook is a director of Torkildson, Katz, Moore, Hetherington & Harris. Mr. Cook's practice includes taxation law, general business/commercial law, immigration, and administrative licensing law statewide. Within the taxation area, Mr. Cook's areas of concentration are international taxation, corporate taxation and general business transactional planning for both profit and nonprofit corporations. Mr. Cook also practices in the areas of commercial transactions, advising both closely held companies and individuals. Mr. Cook has been invited to speak on topics including taxation, immigration, nonprofit and corporate issues.

*Please visit our Upcoming Events listing at www.hecouncil.org for more seminars.
All programs and dates are subject to change.*

Registration

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Please Register the Following Persons (please complete entire form; print legibly for processing):

_____	Email: _____
_____	Email: _____
_____	Email: _____
_____	Email: _____
_____	Email: _____

Authorized by: _____

Title: _____ Email: _____

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City: _____ Zip: _____

Telephone: _____ Fax: _____

Payment \$ _____ Check payable to Hawaii Employers Council

Charge to my: MasterCard Visa American Express Discover

Acct. No. _____ Exp. Date _____

3-Digit Security Code _____ (found on back of card in signature area)

Name on the charge card (print) _____

Cardholder Billing Address: _____

City: _____ Zip: _____

For Office Use Only:

Authorization # _____ Date _____ Amount _____

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PAYMENT OR CREDIT CARD INFORMATION MUST ACCOMPANY REGISTRATION.

Cancellations made prior to June 3, 2015 will be fully refunded. A service charge of \$10.00 will be made for cancellations up to the day before the seminar. **While substitution of registrants is permitted, NO cancellations, credits or refunds will be allowed for the day of the seminar.**

Mail this form, with payment, to:

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