

HRA-ECI



Leading People. Leading Organizations

Human Resource Association of East Central Illinois

Early Start: 5 ACA Reporting Changes for Next Year

See below for some of the changes from the 2015 requirements:

- 1. End of "good faith" relief. This year, non-compliance penalties could be waived if an employer showed it made a "good faith" effort to comply with the regulations and deadlines. That "good faith" standard is going away. For 2016, employers will have to show "reasonable cause" for why it failed to comply in order to receive relief from penalties.
- 2. <u>Elimination of some "transition relief.</u>" Next year, the non-calendar-year transition relief for plan years starting in 2014 that applied in 2015 will no longer apply. The instructions also made changes to "Section 4980H Transition Relief." This relief exempted applicable large employers (ALEs) from 4980H penalties and reduced the mandatory coverage offering threshold from 95% to 70% of full-time workers. It also exempted ALEs from having to offer coverage to dependents if certain requirements were met. For 2016, this relief is still available for non-calendar year plans through the end of the plan year. But the relief is not available for calendar year plans in 2016. These plans must meet the 95% threshold and offer dependent coverage during each month of the plan year.
- 3. New COBRA-related coding. To clear up confusion about how to report COBRA offers of coverage, the IRS updated the instructions in this area. Example: The IRS's instructions clarified that when employees are terminated, COBRA offers should be coded with 1H (Line 14) and 2A (Line 16) whether or not the departing staffers elected to accept the coverage.
- 4. New spousal coverage indicator codes. Likewise, the IRS created new codes for indicating when coverage offerings were made to employees' spouses. The 2016 forms include codes 1J and 1K on Part II. Line 14 of Form 1095-C.
- 5. <u>Term "ALE Member" added.</u> Last year, the ACA reporting forms were filed by the "employer," but that term has been replaced by "ALE Member" in most cases. The feds changed this term to highlight the fact that each separate ALE Member must file its own forms.

- http://www.hrmorning.com/get-an-early-start-5-aca-reporting-changes -for-next-year/

September 2016

September Meeting

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IDES Experts Topic: Unemployment and use of Veterans in the workplace

Friday, September 9th 11:30AM -1:00PM Dieterich Bank Headquarters 300 Sur Woods Dr, Effingham, IL

> RSVP By 4 PM Tuesday, September 6th

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Lunch will be Provided by Deb's Catering: Fried Chicken and Pork Chops with Mashed Potatoes, Green Beans, and Homemade Noodles

Bring plenty of business cards!

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10 Things to do in September

1. Cut the clutter

Getting organized is a significantly easier task when there's less stuff to deal with. So before tackling bigger projects, sweep through your house and clear out any clutter that's accumulated while you've been outdoors enjoying the hot and sunny weather.

2. Start your fall garden clean-up

After a long summer enjoying your garden, it's time to start preparing it for the winter chill. Read our suggestions formid-September garden chores, set aside a few hours on a sunny afternoon and get started!

3. Organize the broom closet

Your household chores will go a lot faster once your cleaning supplies are under control. Check out our suggestions for a clutter-free broom closet -including organization ideas for those of us without one!

4. Get a head start on holiday correspondence



It may only be September, but it won't be long before it's time to decorate and prepare for the holiday season. One thing you can get out of the way right now is organizing your stationery and writing supplies. Make sure your address book is up to date and plan ahead for buying stamps, cards and invitations.

5. Prep the front hall closet for winter coats

With the fall fashion season comes a closet full of coats, whether they're new purchases or taken out of storage and drycleaned. Don't be caught scrambling for a coat on the first chilly morning of autumn! Get organized ahead of time with our 6 solutions for front hall closets.

6. Catalogue the summer's photos

Whether your camera is digital or old-fashioned, if you want to enjoy your summer photos come fall and winter, they need to be organized. We've got solutions for both your boxes and envelopes full of photos and the files on your computer.

7. Focus on clean air

As the weather gets cooler and you keep windows open less often, your home will be getting less and less fresh air from outside. Help keep indoor air quality high by clearing chemicals (try switching to biodegradable cleaning products) and investing in a few new houseplants -- English ivy, peace lilies and gerbera daisies are top picks for cleaning indoor air of pollutants.

8. Pet peeves be gone!

Pick one thing (or more!) in your house that drives you crazy -- whether it be the plastic containers always falling off the kitchen shelves or the shoes that pile up in the entryway -- and fix it. Then sit on the couch with a cup of tea and enjoy the feeling of accomplishment.



9. Get started on fall entertaining

As patio party season ends, the time for more formal indoor entertaining begins. But don't hesitate to throw a few last al fresco parties if the weather holds up! Pick up a few new cookbooks and start testing recipes, and then work on invitations for your next dinner party.

10. Plan your next project

From a major kitchen reno to a paint touch-up in the guest bedroom, any home project will go smoother if it's well planned. Even if you're still in the dreaming stage, that's no reason not to plan! Pick up some books and magazines for inspiration and spend a morning with them and a cup or two of coffee -- and a notebook to jot down ideas!

How to Deliver Bad News

By: Christina Folz

Conventional wisdom tells us that the best way to deliver bad news to employees is to be objective and stay positive.

A better approach is to help prepare people to receive bad news. You might start the conversation with a caveat such as "This is awkward," which serves as a warning that something is up—and that it's not good, she says. Such a cautionary note might work before informing an employee that he's not getting a raise, for example, or telling a senior leader that she needs to step up and take action.

Think about how you would deliver the same news to a friend—with empathy, compassion and perhaps a dash of tough love if the situation calls for it—and use that as a guide for handling the conversation with an employee, Howe suggests.

To help build trust, Howe and Jones offer the following advice:

<u>Establish credibility.</u> When you have credibility, employees believe what you say. It's the factor people most often rely on when trying to build trust with others. But being credible is about more than just trying to be seen as an expert. It's about truthfulness. "Be willing to say, 'I don't know' or 'I really screwed that up,' " Howe says.

<u>Establish reliability.</u> Reliability is about action and whether others believe you'll do what you say you will. To bolster it, be consistent with all stakeholders, Howe says.

<u>Establish intimacy.</u> This might seem like odd advice to give HR professionals, but in this context intimacy equates to safety. "To what extent are you able to build a rapport and create a sense of comfort?" Jones asks. This involves allowing yourself to be vulnerable in front of others.

<u>Reduce self-orientation.</u> In other words, don't make this all about you. Delivering bad news is uncomfortable for almost everyone, so it's natural to want to avoid it. Don't. People often need to hear it so they can learn and grow.

See more at:

https://www.shrm.org/hr-today/news/hr-magazine/0916/pages/how-to-deliver-bad-news.aspx

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