

September 18th, 2018

New Employer Forms

Employers should be aware of the following updated forms and notices:

Updated FMLA Forms

The United States Department of Labor (DOL) provides model FMLA forms and notices on its website. The last version of FMLA forms expired on May 31, 2018, but the DOL extended the expiration date on a month-to-month basis through the summer. The DOL has now issued updated FMLA forms and notices, with a new expiration date of August 31, 2021.

Except for the expiration date, the new forms are essentially the same as the prior version, but employers should begin using the current forms rather than the expired ones. You can access the DOL model forms here: <https://www.dol.gov/whd/fmla/forms.htm>

New ACA Notices of Exchanges

Under the ACA, within fourteen days of hire employers must provide a written notice to new employees regarding the federal insurance purchasing marketplace ("Marketplace"). The notice informs employees about the availability of the Marketplace, the availability of premium tax credits and the impact of obtaining coverage through the Marketplace. The DOL recently issued updated model notices (one for employers who offer health plan coverage and one for those that do not). You can access the updated forms here:

- **Model Notice for Employers Who Offer a Health Plan to Some or All Employees**
<https://www.dol.gov/sites/default/files/ebsa/laws-and-regulations/laws/affordable-care-act/for-employers-and-advisers/model-notice-for-employers-who-offer-a-health-plan-to-some-or-all-employees.pdf>
- **Model Notice for Employers Who Do Not Offer a Health Plan**
<https://www.dol.gov/sites/default/files/ebsa/laws-and-regulations/laws/affordable-care-act/for-employers-and-advisers/model-notice-for-employers-who-do-not-offer-a-health-plan.pdf>

Draft 2018 Instructions for IRS Forms 1094-C And 1095-C

The IRS just released draft instructions for the 2018 Forms 1094-C and 1095-C. As a reminder, employers with 50 plus full-time or full-time equivalent employees must file these for all full-time employees (and provide a copy to employees). The draft 2018 instructions do not appear to differ in any significant way from the 2017 instructions. Final instructions will likely be released in late 2018.

Please visit moreton.com/category/compliance-updates/ for more information and to view other client alerts. This Client Alert was written by Carolyn Cox, Moreton & Company's in-house corporate counsel who provides our clients with compliance services. For additional questions, please contact Carolyn at 801-715-7110 or ccox@moreton.com.

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