

Below is the link to the June 9, 2015 UBA Employer Webinar Series: **“Penalties, Taxes, and Fines, Oh My!”**

<http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=c3bba82c-9905-4893-8ebc-13ea6e55ff98>

The Patient Protection and Affordable Care Act (PPACA) introduced a variety of new penalties, fines, and taxes that employers are working hard to avoid paying. Two significant penalties include the excise tax, and penalties faced by applicable large employers that do not meet their employer-shared responsibility play or pay obligations. Finally, the implementation of the Cadillac tax is looming, and although the industry is awaiting further regulation and guidance, understanding the basics can help you in the future.

This webinar will explain:

- The excise tax and what triggers it
- Self-reporting requirements of the excise tax and what happens if you don't report
- How to file IRS Form 8928
- The HSA comparable contribution rules and taxes for violations
- When the excise tax is not imposed
- Best practices to remedy excise tax violations
- The employer-shared responsibility penalties
- How to calculate "A" penalties under play or pay
- How to calculate "B" penalties under play or pay
- When the penalties will be due
- The Cadillac tax -- what we know, and what we are waiting for
- Best practices as the industry awaits Cadillac tax implementation

This 90-minute basic to intermediate webinar will help you determine when a penalty is owed and how to report non-compliance.

PRESENTER

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Kathleen has designed welfare benefit plans and executive compensation arrangements. She actively participates in national coalitions that assist employers in defending audits of welfare and pension benefit plans. Ms. Barrow received her law degree with honors from the University of Oklahoma College of Law in 1992. She received her Masters in Business Administration degree in finance with high honors from Oklahoma City University in 2001.

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