

Below please find the link to the Tuesday, January 10th, 2017 UBA Employer Webinar Series:

## "When Employers Offer Health Benefits to Non-Employees"

http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=f43156 4a-a93c-4417-add5-84832b920c06

## DESCRIPTION

In addition to offering health benefits to employees, many employers choose to extend benefits to non-employees, such as 1099 contractors, leased or temporary employees, members of a board of directors, shared employees, interns, and more. This practice has risks that must be evaluated to ensure employers are compliant with federal regulations, including Section 125 of the Internal Revenue Code, ERISA, and the ACA. This webinar will help employers understand the risks in covering non-employees and best practices in exploring the possibility of doing so. This webinar will:

- Review the basics of plan eligibility under Section 125 and ERISA
- Discuss the potential liability of inadvertently creating a MEWA by covering non-employees
- Review basic IRS reporting obligations for large employers
- Review potential issues that arise when a board member receives compensation from the employer, in addition to health benefits
- Review potential tax implications for covering non-employees
- Discuss whether non-employees are included in head counts for federal regulation compliance, such as COBRA, Medicare Secondary Payer, Form 5500 filings, and more
- Provide best practices when an employer is considering offering coverage to non-employees

This 60-minute intermediate level webinar will help employers understand the complexity of covering non-employees.

## PRESENTER

**Lorie Maring** is Of Counsel in the Atlanta, Georgia, office of Fisher Phillips. She focuses her practice on helping employers navigate ERISA and other state and federal laws impacting the design, implementation and ongoing compliance of their employee benefit plans and programs.

Ms. Maring regularly advises clients on the Affordable Care Act, health and welfare benefits, qualified plans, executive compensation, MEWAs, and multiemployer plan issues.

She also represents employers in managing IRS and DOL audits, HIPAA compliance and fiduciary obligations. She serves clients in the public and private sector, including non-profit organizations and trade associations.

Ms. Maring received her Juris Doctor degree, cum laude, from the University of South Carolina School of Law in Columbia, S.C.

Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months. Your name and email are required for registration. There is no cost however this webinar has been approved for 1.50 credit hours toward recertification through the HR Certification Institute. Once you have viewed the webinar, the last page will provide details on receiving the credit hour.