

## Publications

### Labor and Employment Alert: 30 Extra Days to Distribute 2017 Form 1095-Cs to Employees

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Christine M. Poth

Jennifer Bibart Dunsizer

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On December 22, 2017, the IRS **announced** a 30-day extension of the deadline to distribute 2017 Form 1095-Cs to employees. **Original Deadline Automatic Extended Deadline** **Distribution to employees January 31, 2018 March 2, 2018** (30-day extension)

The IRS did not extend the deadline to file 2017 Forms 1094-C and 1095-C with the IRS. Those deadlines are: **Deadline** **Electronic filing with IRS April 2, 2018**

(March 31, the regular deadline, is a Saturday in 2018) **Paper filing with IRS February 28, 2018**

(paper filing only permitted for an entity filing fewer than 250 Form 1095-Cs)

You can get an automatic 30-day extension of the filing deadline by filing IRS Form 8809, *Application for Extension of Time To File Information Returns*, before the original filing deadline.

The IRS also extended a good faith compliance standard to the 2017 Form 1095-Cs. This means that the IRS will not impose penalties as a result of incorrect information in form 1095-Cs (such as incorrect Social Security numbers or dates of birth), provided you made a good faith effort to comply and the forms were distributed and filed by the applicable deadlines.

### Prior administration's regulations on disability claims and appeals delayed

On December 19, 2016, the Department of Labor (DOL) under the prior administration published final regulations on claims and appeals for disability benefits. The regulations would have imposed more complex claims and appeals procedures on any employee benefit plan where benefits were contingent on a finding of disability (except where the finding of disability is based on the disability determination of an independent entity like the Social Security Administration). The regulations were supposed to be effective for disability claims filed on

or after January 1, 2018.

On October 12, 2017, the DOL proposed delaying the application of the regulations to April 1, 2018 (a 90-day delay). Then, on November 24, 2017, the DOL confirmed the delay. During the next three months, the DOL will consider whether to change or further delay the regulations. We will keep you posted on further developments.

If you previously amended a plan to comply with the new disability claims and appeals regulations, you may want to confirm that the amendment was drafted to only apply when and if the new regulations become effective. Otherwise, you may want to take action to delay the effect.