



ComplianceWeekly

June 2, 2014



Parental Leave in MARYLAND

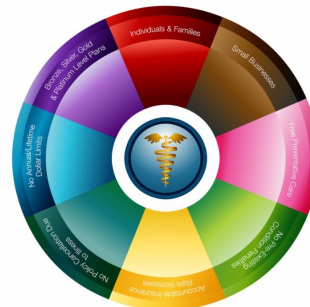
In a recent article from HR360, effective October 1, 2014, the Maryland Parental Leave Act generally requires employers who employ 15 to 49 individuals in Maryland to provide eligible employees up to a total of 6 workweeks of unpaid parental leave during any 12-month period for:

- The birth of a child of the employee; or
- The placement of a child with the employee for adoption or foster care.

To be eligible for leave, an employee must request that an employer provide parental leave and must have been employed

Special Enrollment Periods and Hardship Exemption Enrollments for Federal Health Insurance Exchange

Now that the first open enrollment period for individuals to enroll in a Qualified Health Plan (QHP) offered through the federal and state health insurance exchanges has ended, individuals will not have another opportunity to enroll in exchange coverage again until November 15, 2014, when the open enrollment period for January 1, 2015 coverage begins, unless they qualify to enroll based on a special enrollment period.



Individuals who do not maintain minimum essential coverage also are now subject to the individual mandate penalty unless some exception to the individual mandate applies, such as a "hardship exemption" granted by the Department of Health and Human Services, which has authority to exempt individuals from the penalty.

(as of the date the requested leave begins) for at least a 12-month period and 1,250 hours during the previous 12 months.

Keep reading [here](#) ...

ADA Update: Trends in Leave as a "Reasonable Accommodation"

The FMLA entitles covered employees to take up to 12 weeks of leave in a 12-month period for qualifying family and medical reasons, including a serious health condition. The ADA entitles employees with disabilities to request a "reasonable accommodation" to enable the employee to perform the essential functions of his or her job. Employers must accommodate a request unless it places an "undue burden" on the company.

Read the full update on [p. 26](#) ...

FMLA applies to employers with 50 or more employees

Recent guidance from HHS added a few new special enrollment periods and hardship exemptions. This article briefly summarizes the basic special enrollment rules that applied under previous guidance and then addresses the new special enrollment periods and the new hardship exemptions.

Read [more](#) ...

IRS ALERT Health FSA \$500 Carryover vs. 2 1/2 Month Grace Period



In Notice 2013-71, the IRS announced a new carryover rule that may be adopted, effective as early as 2013, by employers that sponsor HFSA's. Under this new rule, employers may amend their HFSA's to permit employees to carryover up to \$500 of unused HFSA dollars from a plan year to the following plan year to be used to reimburse qualifying expenses incurred in that following year. This is different than the 2 1/2 month grace period that is permitted under proposed regulations. Under the 2 1/2 month grace period, a plan may permit a participant to submit expenses incurred up to 2 1/2 months after the end of a plan year against the prior year's remaining HFSA balance.

More details on [p.11 section XIV](#) ...

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