



# August Newsletter

## August Meeting

Tuesday,  
August 11th

11:30 am — 1:00 pm

Jackson Center  
(in Research Park)

\$25 for members  
\$35 for non-members

Click [here](#) to register!

Registrations after August 7th may be available on a limited basis. To be considered, please contact the VP of Programs to see if seats are available, if so you may register and attend at a cost of \$40. These registrations will be handled on a first-come, first-serve basis.

## Legislative Meeting



### August 11, 2015

Our Speaker:

### Congressman Mo Brooks

NASHRM and TVC-SHRM will hold a joint legislative meeting at the Jackson Center in Huntsville, with Congressman Mo Brooks for the 5th Congressional District as our speaker. He will be giving us an update on what is going on in DC. Brooks represents the people of North Alabama and serves on three important committees: Armed Services, Science, Space, and Technology, and Foreign Affairs.

On November 4, 2014, Congressman Mo Brooks (R-AL) was re-elected as the Representative for Alabama's 5th Congressional District. He proudly represents the people of North Alabama and serves on three important committees: Armed Services, Science, Space, and Technology, and Foreign Affairs.

As a junior member, Congressman Brooks is highly active and engaged in representing the interests of the 5th District. Brooks supports America's missile defense technologies; he introduced successful legislation in 2011, 2012, and 2013 that blocked the White House from sharing classified missile technologies with Russia, and was adapted into the National Defense Authorization Act in FY2012. Rep. Brooks is also a vocal opponent of sequestration, voting against the Budget Control Act and called upon Administration officials to account for the consequences of sequestration in a HASC Strategic Forces Subcommittee hearing on April 18, 2012.

During his first year on the Hill, Brooks founded and became co-chairman of the Army Aviation Caucus, a forum in which Members of Congress, staff, and Army leadership raise awareness for Army Aviation and seek to affect legislative priorities. The Caucus now includes more than 40 members and is one of the most active caucuses on Capitol Hill.

We will have Huntsville Hospital Corporate Wellness team on site. They will provide FREE health screenings from 11:00 am until 1:00 pm to all interested members in attendance.

Screening services provided include:

- Fingerstick glucose
- Blood pressure
- Height, weight, BMI
- Body fat



Meeting Sponsored by:



## Affordable Care Act – MORE Penalties? The cost of failure to file just went up.

*Courtesy of Lehr Middlebrooks & Vreeland, P.C.*

As employers prepare to comply with the upcoming ACA information reporting requirements, Congress has sneaked higher penalties for failing to meet these requirements into a trade bill. The Trade Preferences Extension Act of 2015 (H.R. 1295), passed on June 29, provides for significant increases in the previously set penalties for failing to file correct ACA information returns or furnish correct payee statements to employees. Originally, the basic penalty for failure to file/furnish was set at \$100; this newly passed bill increases the penalty to \$250 per statement (with the cap increased from \$1.5 million to \$3 million). If the employer fails to file/furnish both an information return and a payee statement, the penalties are doubled to \$500 per statement (with a cap of \$6 million).

These increases serve to further remind employers of the importance of preparing now for this upcoming obligation by putting procedures in place and ensuring they have the infrastructure to capture and provide the required information.

Any good news? There is still a one year “transition rule” in place which provides that penalties will not be assessed for the first year of reporting if an employer or insurer can establish that it made a good faith effort to comply, if incorrect or incomplete information was furnished. Thus it seems that an employer who does not file or furnish at all could not establish a good faith effort.

With all of this in mind, here is a quick summary of the required reporting:

### Sec. 6056 – Applicable Large Employer (ALE) Reporting

- Applies to employers with 50+ FTEs (full-time equivalents).
- Transition rules do not apply.
- Determined on “controlled group” basis.
- Reporting of health care coverage offered or provided by the employer to employees and dependents.
- ALE files Form 1095-C (on each employee) with the IRS by February 28 (March 31 if filed electronically).
- Use Form 1094-C for transmittal of the Form 1095-Cs.
- Purpose – helps IRS identify employers subject to the Employer Mandate penalties and helps IRS identify individuals who are eligible for a premium tax credit (subsidy).

### Form 1095-C – Employer-Provided Health Insurance Offer & Coverage

- One must be filed for each employee who was a full-time employee for any month of the calendar year and for each part-time employee who enrolled in the employer’s self-insured plan.
- The Form 1095-Cs are transmitted to the IRS with a 1094-C transmittal form which will also report the total number of full time employees for each month during the calendar year.
- Employer must furnish to employee by January 31, by mail unless the employee affirmatively consents to receive it in electronic format.
- Form 1095-C includes basic information on the employee and the employer’s certification as to whether the employer offered its full-time employees and dependents the opportunity to enroll in coverage, by calendar month, as well as the employee’s share of the lowest cost monthly premium (self-only) for coverage providing minimum value offered to that employee under an eligible employer-sponsored plan, by calendar month. The IRS has provided detailed instructions on the “indicator codes” to be used regarding the type of coverage offered and the employee’s share of the premium. Draft instructions for completing these forms may be found at: <http://www.irs.gov/pub/irs-dft/i109495c--dft.pdf>

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## Affordable Care Act – MORE Penalties? The cost of failure to file just went up. (continued from page 2)

*Courtesy of Lehr Middlebrooks & Vreeland, P.C.*

### Sec. 6055 - Minimum Essential Coverage Reporting

- Requires ALL health insurance issuers, self-insured employers, certain government agencies and other entities that are not subject to the employer mandate to file 1094-B & 1095-B to report minimum essential coverage provided to employees and dependents during a calendar year.
- Plan sponsor (entity that establishes or maintains the plan) is responsible for this reporting for self-insured group plan. The employer is the plan sponsor for self-insured group health plans established or maintained by a single employer.
- Sec. 6055 reporting is not required for supplemental coverage such as HRAs, on site medical clinics, HSAs and wellness programs.
- Furnish 1095-B to employee by January 31.
- Form 1095-Bs due to IRS by February 28, 2016 for 2015 returns OR March 31, 2016 if filed electronically.
- Use 1094-B for transmittal of the Form 1095-Cs.
- Purpose – helps IRS identify individuals who are eligible for a premium tax credit.

### Links to the Forms referenced in this article:

- Form 1094-B - [www.irs.gov/pub/irs-pdf/f1094b.pdf](http://www.irs.gov/pub/irs-pdf/f1094b.pdf)
- Form 1094-C - [www.irs.gov/pub/irs-pdf/f1094c.pdf](http://www.irs.gov/pub/irs-pdf/f1094c.pdf)
- Form 1095-B - [www.irs.gov/pub/irs-pdf/f1095b.pdf](http://www.irs.gov/pub/irs-pdf/f1095b.pdf)
- Form 1095-C - [www.irs.gov/pub/irs-pdf/f1095c.pdf](http://www.irs.gov/pub/irs-pdf/f1095c.pdf)

Employers must begin now, if they have not already done so, preparing for these requirements to ensure they are ready to provide all of the information required. As stated above, the failure to do so can be quite costly. It is recommended that employers implement procedures now for capturing all of the information required on the ACA information returns, including documentation regarding employees (and their dependents) to whom health insurance was offered, whether or not coverage was accepted or declined, the employee's share of the premium, as well as COBRA continuation coverage. Employers should coordinate with their HR department, payroll department, payroll vendor, benefits administration system, benefits broker/consultant and tax advisors to determine how each is managing – or will manage – all of the information required to be reported.

## Rethinking Food and Drink for Healthier Summer!

by Carol Statter, President and Wellness Chair Mobile SHRM

“Eat less. Move more.” Four little words I’ve heard repeated during one of the many weight loss programs I have participated in over the years – “participated” being the operative word. I enter these programs and lose weight only to gain it back at a much faster rate than I lost it. For years, I have been fighting a losing battle, no pun intended, because I have not changed my habits.

Apparently, I am not the only citizen in the state of Alabama facing this problem. In 2005, the Alabama Department of Public Health reported Alabama’s obesity rate at 25%, making Alabama one of four states with the highest rate of obesity in the country. The department considered that rate an indicator of a worsening obesity epidemic. County Health Rankings and Roadmaps, a Robert Wood Johnson Foundation program, reports that Alabama’s current obesity rate has increased to 33%. Unfortunately the 2005 indicator was correct.

By now, we should all know that obesity can lead to a variety of health problems including diabetes, high blood pressure, heart disease, cancer, lost time at work, poor quality of life and premature death. From a business perspective, obesity is not just a health issue but a workforce issue as well.

The Centers for Disease Control (CDC) tells us that no matter what diet we try, we must take in fewer calories than our bodies use to lose weight. Most people try to lose weight by focusing on the calories they EAT. Another way to cut calories may be as simple as thinking about what you DRINK. In 2011, the CDC introduced a simple program called *Rethink Your Drink*. The program information states that people often do not realize just how many calories are in the beverages they drink each day. Calories from drinks can really add up. But the good news is that calories in drinks are not hidden. They are listed right on the product’s nutrition label. Read your labels!

Think about a day’s worth of sugary drinks. For breakfast, someone stops at a coffee shop and orders a medium cafe’ latte (16 ounces) made with whole milk, starting her day with 265 calories. For lunch, she grabs a 20-ounce bottle of non-diet cola for 227 calories. Then she makes a visit to the vending machine for an afternoon pick-me-up of a 16 ounce sweetened ice tea for 180 calories. For dinner, she adds another soda giving her a total of almost 900 calories for the day without eating any solid food.

Gradual changes may be more tolerable and will help break old habits. Here are some suggestions from the *Rethink Your Drink* campaign to help make smarter beverage choices:

1. Choose water, diet, or low-calorie beverages instead of sugar-sweetened beverages.
2. For a quick, easy, and inexpensive thirst-quencher, carry a water bottle and refill it throughout the day. (This is your best bet.)
3. Don’t “stock the fridge” with sugar-sweetened beverages. Instead, keep a jug or bottles of cold water in the refrigerator.
4. Serve water with meals.
5. Make water more exciting by adding slices of lemon, lime, cucumber, or watermelon, or drink sparkling water.
6. Add a splash of 100% juice to plain sparkling water for a refreshing, low-calorie drink.
7. Be a role model for your friends and family by choosing healthy, low-calorie beverages.

You can find more information on achieving and maintaining healthy weight along with a *Rethink Your Drink* brochure at [www.cdc.gov/healthyweight/healthy\\_eating/drinks.html](http://www.cdc.gov/healthyweight/healthy_eating/drinks.html).

## 2015 TVC-SHRM BOARD

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## GET CONNECTED (CLICKABLE ICONS)



## SAVE THE DATE! UPCOMING EVENTS

### • August 18, 2015

*Job Networking Club of Decatur*

### • September 9, 2015

*Obesity-The Economic Impact and the Business Case for Workplace Wellness* at the Decatur County Club

### • November 4, 2015

*TVC-SHRM Fall Workshop* at the Doubletree Hotel (formerly Garden Plaza Inn) in Decatur [Register Here!](#)

### • Every 1st Wednesday

*Workforce Coalition Meeting* at The Chamber of Commerce (Contact Mandy Price for more info)

Please contact Tiffany Weaver at [tweave@ascendmaterials.com](mailto:tweave@ascendmaterials.com) if you have an upcoming event that you would like to add.

Our September meeting will be September 9th at the Decatur County Club .

*Hope to see everyone there!*

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