Obamacare Deadlines Extended…
Some Reporting Requirements Delayed to Aid Employers.

In order to help affected employers adjust to new requirements, the Internal Revenue Service ("IRS") has extended the deadline to provide Forms 1094-C & 1095-C to employees until March 31st.

Detailed in November’s Lumber Lawyerly, employers that are either self-insured or have more than 50 employees need provide these forms showing “minimal essential” healthcare coverage under the Affordable Healthcare Act (“ACA”). For companies with full-funded plans and 49 or less employees, you can rest easy knowing it is the duty of the insurance carrier to distribute them on your behalf.

The deadline to file the forms with the IRS has also been extended an additional three (3) months.

While employers need to adjust to the changing deadlines, it is unlikely to affect individual taxpayer returns as most will be able to check a box on their tax return stating they had health insurance for all of 2015. Because an employer’s duty to provide these forms to the IRS will now come after most employees will have filed their 2015 tax returns, having information on their coverage readily available may be a good idea should they have questions.

Here is table listing the date changes:

<table>
<thead>
<tr>
<th>Form to be Filed</th>
<th>Original Due Date</th>
<th>New Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1095-C to employees</td>
<td>2/01/2016</td>
<td>3/31/2016</td>
</tr>
<tr>
<td>1094-C &amp; copies of 1095-C, to IRS (paper filing)</td>
<td>2/29/2016</td>
<td>5/31/2016</td>
</tr>
</tbody>
</table>

Compliance Spotlight
Refresher…
Reporting and Recording Job-Related Injuries & Illnesses.

You are likely familiar with many of OSHA’s reporting and recording requirements for serious job related injuries. Nevertheless, since it’s a new year, and in light of some important changes to the rules in the past year, there is no time like the present to revisit what is required for your business to be compliant.

Reporting:
Starting January 1st of 2015, the reporting requirements were expanded to include all work-related injuries that include:
- Fatalities (w/in 8 hours)
  - Only report if fatality occurs w/in 30 days of work-related incident.
- In-Patient Hospitalizations
- Amputations
- Loss of Eye
  - Only report if one of the above three (3) occurs w/in 24 hours of work related incident.

While some states like WA were already more restrictive with respect to issues such as reporting employee hospitalizations, OSHA had only required reporting when several employees were hospitalized. Under the revised rule, only one (1) employee need be affected in all five (5) WBMA member states.

Recording:
The updated rules also contained changes affecting companies/industries’ recording requirements. In determining whether you have to keep records of on-the-job injuries, answer these questions:

continued on page 2
Q: Did you have ten (10) or fewer employees at all times during the previous calendar year?
A: If yes, your company is exempt from keeping routine injury and illness records.

Q: Can we be exempt for other reasons?
A: Yes, but not likely in our industry. Regardless of the number of employees, certain industries deemed “low-hazard” can be “partially-exempt” from routine record keeping of job-related injuries. Unfortunately, with the revisions, hardware stores and building material suppliers are no longer on that list and must keep records (if the business has eleven (11) or more employees.)

On an OSHA 300 Log, for each calendar year, you must document every work-related injury or illness which involves:
- Death;
- Loss of consciousness for any length of time;
- Restricted work activity or job transfer;
- Days away from work;
- Medical treatment beyond first aid; and
- Significant work-related injuries or illnesses that are diagnosed by a licensed health care professional.

Posting:
By February 1st, an employer must post a copy of their Annual Summary of Work-Related Injuries and Illnesses (Form 300A) from the previous calendar year.

This document must be posted in a place that can clearly be seen by employees and is located where other notices are customarily posted. The summary must remain posted until April 30th.

Remember that copies of OSHA 300, 300A, and 301 forms need to be kept for at least five (5) years following the end of the calendar year that each of these records cover.

It is important to familiarize yourself with individual state rules in WA and OR as they have additional rules within their state run plans. (ID and MT are run by OSHA; AK has adopted OSHA rules in their entirety). Have questions on how any of these rules will affect your business in particular? Call WBMA at 360-943-3054 or send an email to tom@wbma.org.

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Quote of the Month:
“It is not enough to be busy. So are the ants. The question is: What are we busy about?” Henry David Thoreau

Upcoming Events:

WBMA 3-Part Leadership Series!

- **January 26-27th**
  - Part I: *Customer Service and Sales Management*

Additional Educational Opportunities:

- **January 28th**
  - *Bill Sharp’s Contractor Sales Course*

- **February 16th**
  - *Intro to Bldg. Material Sales*

- **February 17th & 18th**
  - *WBMA Estimating Workshop*

- **February 23rd**
  - *Special Order Management*

- **February 24 – 25th**
  - *Yard & Operations Management*

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About the Author/Disclaimer:
Tom Rider is Manager of Member Services for WBMA. He is committed to being a valued resource to its members, particularly on regulatory compliance issues affecting building material suppliers. Unless stated otherwise, this regulatory newsletter is written by him. He is a lawyer, but respectfully, he is not your lawyer (unless you have been in his office and signed a contract). This communication is not intended as legal advice, and no attorney-client relationship results merely by reading it. Please consult your own attorney for legal advice. If you are a WBMA member and would like to contact Tom with questions and/or comments, please email him at tom@wbma.org.

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