

EMPLOYEE BENEFITS NEWSLETTER

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IRS Raises Mileage Rates for Second Half of 2022

The IRS has made a midyear adjustment to the optional mileage rate used to calculate the deductible costs of operating an automobile for business and other specific purposes. The agency stated the change is due to the recent increases in gasoline prices.

In Announcement the announcement, the IRS increased the standard mileage rate for the last six months of 2022, starting July 1. During this timeframe, the standard mileage rate for business travel will be 62.5 cents per mile, up 4 cents from the rate at the beginning of the year.

The new rate for deductible medical or moving expenses (available for active-duty members of the military) will be 22 cents for the remainder of 2022, up 4 cents from the rate at the beginning of 2022.

The rate for charitable organizations is set by statute and will remain unchanged at 14 cents per mile.

PCORI Fee Reminder

The next deadline for the Patient-Centered Outcomes Research Institute (PCORI) Fee for self-insured health plans is August 1, 2022. The PCORI fee due August 1, 2022 is applicable for plan years ending in 2021. Plan sponsors of self-insured health plans are required to report their covered lives (and pay the applicable fee based on their plan year) on IRS Form 720 for the second quarter of 2022.

- The PCORI Fee for plan years ending between January 1, 2021, and September 30, 2021, is \$2.66 per covered life
- The PCORI Fee for plan years ending between October 1, 2021, and December 31, 2021, is \$2.79 per covered life

Compliance Reminders

5500 Filings are due by 8/1/22

Just a reminder for those employers subject to ERISA, the 5500 filing deadline is approaching (8/1/22). Below is a summary of Form 5500 and link to the Department of Labor Form 5500 online filing portal and instructions.

Form 5500 is an annual report required by the Department of Labor and the Internal Revenue Service to ensure that employee benefit plans are being administered in compliance with ERISA regulations.

Form 5500 must be filed by the Plan Sponsor of any fully-funded health plan covering 100 or more employees at the beginning of the plan year and Plan Sponsors of all self-insured health plans.

Form 5500 must be filed annually by the last day of the seventh calendar month after the end of the plan year (July 31 typically but in 2022 July 31 is a Sunday- therefore the deadline is August 1, 2022).

A Form 5500 must be submitted electronically. [Click Here](#) for the Department of Labor Form 5500 portal for filing and instructions.

About 988

Congress has designated the new 9-8-8 code to be used as a quick number that connects people who are suicidal or in a mental health crisis to the Suicide & Crisis Hotline. Not only can an individual dial this number in times of need but individuals can also text this hotline for assistance. Modeled after 911, the new three-digit 988 Suicide & Crisis Lifeline is designed to be a memorable and quick number that connects people who are suicidal or in any other mental health crisis to a trained mental health professional.

Updated Guidance on FMLA Leave for Mental Health Conditions

A new Family and Medical Leave Act fact sheet suggests that up to 40 million adult Americans who suffer from anxiety may be eligible for 12 weeks of unpaid, job protected, intermittent, leave under the FMLA every year. An eligible employee may take FMLA leave for their own serious health condition, or to care for a spouse, child, or parent because of a serious health condition. A serious health condition can include a mental health condition.

Mental and physical health conditions are considered serious health conditions under the FMLA if they require 1) inpatient care or 2) continuing treatment by a health care provider.

A serious mental health condition that requires inpatient care includes an overnight stay in a hospital or other medical care facility, such as, for example, a treatment center for addiction or eating disorders.

A serious mental health condition that requires continuing treatment by a health care provider includes:

- Conditions that incapacitate an individual for more than three consecutive days and require ongoing medical treatment, either multiple appointments with a health care provider, including a psychiatrist, clinical psychologist, or clinical social worker, or a single appointment and follow-up care (e.g., prescription medication, outpatient rehabilitation counseling, or behavioral therapy); and
- Chronic conditions (e.g., anxiety, depression, or dissociative disorders) that cause occasional periods when an individual is incapacitated and require treatment by a health care provider at least twice a year.

An employer may require an employee to submit a certification from a health care provider to support the employee's need for FMLA leave. The information provided on the certification must be sufficient to support the need for leave, but a diagnosis is not required.

For more information about certification of a serious health condition under the FMLA, see [Fact Sheet #28G](#) (ctrl+click)