

# Weekly Digest

• January 27, 2026 •

**EMPLOYEE  
BENEFITS**

## **Is There a Penalty If an Employer Does Not Timely File 2025 1094/1095?**

"For 2025 returns and statements filed and furnished in 2026, the penalty for failing to file electronically (or otherwise failing to file correctly) is increased to \$340 per return, not to exceed \$4,098,500. Failures corrected within 30 days result in reduced penalties of \$60 per return or statement, not to exceed \$683,000. Failures corrected by August 1 result in reduced penalties of \$130 per return or statement." [\*\*Full Article\*\*](#)

**Thomson Reuters/EBIA**



## **State Laws Emerge to Regulate Pharmacy Benefit Managers**

"In 2025, a total of 26 states enacted legislation regulating pharmacy benefit managers (PBMs). Although the content of the legislation varies among states, there is a consensus to increase transparency and lower prescription drug costs. This article explains current state legislative trends affecting PBMs." [\*\*Full Article\*\*](#)

**Kutak Rock, LLP**

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## Upcoming Deadline Fast Approaching for Group Health Plans to Revise HIPAA Notice of Privacy Practices

"Many plan administrators currently provide a Notice of Privacy Practice that is based on the HHS model template that first became available in 2013. HHS may not release a revised version in time for the compliance deadline. In the absence of a revised model, plan administrators that use the model template may consider going off template or addressing the new requirements in one of the model's customizable text boxes." [Full Article](#)

*Ice Miller, LLP*



## Proposed Federal Regulation Pushes for More Price Transparency in Health Plans

"If finalized, the **proposed rule** would: [1] require health plans to exclude from the in-network rate files certain data for services providers would be unlikely to perform; [2] require health plans to organize in-network rate files by provider network, rather than by plan; [3] require change-log and utilization files ; [4] reduce in-network rate and allowed amount files from monthly to quarterly; and [5] reorganize the allowed amount files by health insurance market type, reduce the claims threshold to eleven or more claims, and increase the reporting period." [Full Article](#)

*Ogletree Deakins*

## DOL Updates FY 2026 Health Plan Enforcement Priorities: What Employers Need to Know

"EBSA intends to prioritize investigations in the following health plan areas: [1] Cybersecurity and data protection [2] Mental health and substance use disorder parity [3] Surprise billing compliance [4] Protections of employee contributions. EBSA reaffirmed its ongoing efforts to identify abusive or fraudulent Multiple Employer Welfare Arrangements (MEWAs)." [Full Article](#)

*Morgan, Lewis & Bockius, LLP*



## OCR's Latest HIPAA Guidance: Strategic Measures to Protect Your Systems and Data

"[OCR's] **January 2026 Cybersecurity Newsletter** reinforces OCR's continued expectation that HIPAA covered entities and business associates proactively reduce cybersecurity risks to electronic protected health information (ePHI) through ongoing technical and operational safeguards. Privacy and security officers should also consider these recommendations as a baseline for risk management responsibilities and consider integrating the safeguards into internal auditing programs." [Full Article](#)

*Baker, Donelson, Bearman, Caldwell & Berkowitz, PC*