

### Holiday Reminders To Stay Compliant:

#### Gifts To Providers

- Hospitals: Need to track non-monetary compensation under the [Stark Law](#). This includes the provision of:
  - Off Campus Meals
  - Holiday Parties (one medical staff [appreciation event](#) for the entire medical staff is permitted per year and does not have to be tracked)
  - Tickets to sporting events, concerts, and theater
  - Recreational Events
  - Gifts, Prizes, Awards
- Medical Device, Pharmaceutical and Biologic Manufacturers: Need to track and report payments and items of value provided to covered recipients under the Sunshine Act/[Open Payments](#). Covered recipients include physicians, dentist, podiatrists, optometrists, chiropractors, physician assistants, nurse practitioners, clinical nurse specialists, certified registered nurse anesthetists, anesthesiologist assistants and certified nurse midwives.

#### Gifts To Employees

- In providing gifts to employees, you need to determine if they would be considered a [De Minimis Fringe Benefit](#), otherwise it is taxable to the employee.
- Cash is generally intended as a wage and is not a de minimis fringe benefit.
- Gift Certificates and Gift Cards are considered cash equivalent and are taxable.

#### Gifts Between Colleagues and Vendors

- Be aware organizations may have policies or standards of conduct related to gifts received from co-workers, direct supervisors, and vendors.

From Everyone On The MCRA Team,  
We Wish You a Happy Holidays



### Holiday Reminders to Protect Privacy:

#### Patient Privacy

- Remember that Protected Health Information must only be accessed and used for Treatment, Payment and Healthcare Operations.

#### Cybersecurity

- Remain vigilant during the holiday season, as cyber criminals use this time to take advantage through phishing and shopping scams.
  - Shop reliable websites.
  - Beware of fake package tracking, ecards, and donation scams.
  - Be aware of deals that are too good to be true.
  - Do not use links or open attachments in an unverified email. Go directly to the source.

### Current Reporting Thresholds and Limits:

#### Non-Monetary Compensation

- [2022 Compensation Limit](#) - \$452

#### Open Payments Threshold - 2022

- [Small Payments](#) - \$11.64
- [Total Annual Amount](#) - \$116.35

#### De Minimis Fringe Benefits Value

- The IRS has ruled that items with a value exceeding \$100 can not be considered de minimis, even under unusual circumstances.

### We Are Here to Help

Connect With Us to Learn More



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