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Retaliation Claims and Potential Claimants May Increase Litigation in the Medical Field

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Introduction

Medical professionals are sensitive to potential claims from employees for age, gender, race, national origin, citizenship, religious, sexual orientation, and disability discrimination or workplace harassment claims. Most organizations have developed and published non-discrimination and anti-harassment policies and complaint mechanisms in their handbooks or manuals, train their staff on these policies, and, when faced with a claim, investigate and take prompt and effective remedial action to address the situation and eliminate any discrimination and harassment in the workplace. This increased employer sophistication has resulted in fewer claims, happier workplaces, and concurrently lower liability exposure. Even where no unlawful discrimination or harassment occurred, an employee may still assert unlawful retaliation or "whistleblower" status for having complained about another's allegedly unlawful conduct or having participated in an investigation into the complaint. The Equal Employment Opportunity Commission (EEOC) which investigates and prosecutes claimed violations of federal employment laws reports that retaliation claims are on the rise and exceed those alleging any other type of claim at this point in its history. Retaliation is perceived as a "growth industry" for lawsuits.

Retaliation, by itself, is not a new phenomena in employment law. The Civil Rights Act of 1964 (Title VII) has long proscribed unlawful retaliation for employee complaints concerning unlawful harassment or discrimination. Employers generally understand not to take any adverse action in response to an employee complaint of discrimination or harassment. However, in the medical field and others, there has been a significant increase in protections for those who claim retaliation or are whistleblowers. Nearly all recent laws include retaliation pro-

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tection, thereby greatly expanding potential employer liability. To add to the increased exposure, the U.S. Supreme Court has recently expanded, or at least clarified the definition of protected individuals who may bring retaliation claims. As a medical health professional, you may be exposed to retaliation claims if you discipline an employee who, for instance, objects to patient care or to certain billing or other business practices.

Claim Expansion

Arguably, the most contentious legislation for decades is the recent health care reform bill – "The Patient Protection and Affordable Care Act of 2009," which provides healthcare workers with protection from retaliation by and for using whistleblower claims against their employers. The law provides that, if an employee reports any conduct that he or she reasonably believes violates the Act, the employee is protected from any adverse employment action. This "report" does not require formal action. He or she does not need to "whistleblow" and somehow report the employer to an agency. The complaint can be made to administrators or other supervisors or to the federal government and/or a state attorney general. This protection extends to individuals who participate in an investigation or simply object and refuse to join activity they reasonably believe to violate the Act. Protected complaints can concern health insurance, the denial of coverage for pre-existing conditions, policy or financial reporting, and the receipt of health insurance subsidies. Most importantly and often misunderstood by employers, the complaint does not need to be valid. If the complaint somehow relates to the Act, the employee is protected even if it is wrong as long as the employee reasonably believes the Act is being violated. In a practical sense, if the employer seeks to discipline, demote, transfer or terminate, after an employee complains it has violated the Act, the employer may face a retaliation claim.

As with employment discrimination claims brought under Title VII, an employee must file a charge of discrimination within 180 days, and the appropriate agency will investigate: interviewing the employer, supervisors, co-workers and others and demanding the production of documents. At the end of the investigation, the employee can either rely on the agency action or file a lawsuit in federal court. If there is a finding that the protected complaint was a "contributing factor" in the adverse employment – *i.e.*, not necessarily the sole, main or substantial reason but merely a contributing factor, the burden of proof shifts to the employer to show by clear and convincing evidence that it would have taken the same action even if the employee had not engaged in the protected conduct. That is a high standard which is hard to meet. Often, the burden of proof shifts merely because there is temporal proximity between the complaint and the adverse employment action. In other words, employees who are aware that they may face a demotion or firing may attempt to preempt the action by complaining of a violation of the Act. If successful, the employee can recover back wages, emotional distress damages and attorney fees and be reinstated to the prior position.

There are other laws providing retaliation claims of which medical professionals should be aware. For example, if an employer receives funds from the federal government either in the form of recovery funds or as a federal contractor, the American Recovery and Reinvestment Act (ARRA) has retaliation provisions similar to those found in the recent health care reform law. The Health Insurance Portability and Accountability Act (HIPAA) also has retaliation and whistleblower provision related to the use and disclosure of patient data. Thus, there are many retaliation claims that an employee may assert against medical professionals.

Claimant Expansion

Recent amendments and U.S. Supreme Court decisions have greatly expanded who may bring retaliation claims. The previously mentioned health care reform act strengthened the False Claims Act, which encourages and may financially reward those who report employer fraud or other bad conduct to the federal government. In the medical field, those who receive government funds or reimbursements such as Medicare can be exposed to a False Claim lawsuit initiated by employees who report alleged bad conduct or perceived healthcare fraud. These individuals can receive a percentage of the government's recovery if he or she was the "original source" of the information. That is, information which did not come from a publicly disclosed source. Now, under the new amendment, an employee can still recover even if he or she

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was not the "original source" if the reported information is independent of, and materially adds to, the publicly available information. The False Claims Act applies not only to employees but also to independent contractors and agents. Finally, the Act protects an employee from discharge, demotion, suspension or other harassment in retaliation for reporting the alleged conduct – even if the conduct was not fraudulent or unlawful under the False Claims Act.

In 2011, the U.S. Supreme Court in *Thompson v. North American Stainless LP* (January 24, 2011) expanded who may sue for retaliation holding that an employer may not retaliate against certain third-parties for the protested actions of another. In *Thompson*, the plaintiff sued his employer claiming that he was fired because his fiancé had filed gender and harassment claims with the EEOC against the employer. In other words, he alleged, the employer had retaliated against him for her actions, arguably to place indirect pressure on her to drop her claims. The employer moved to dismiss because the plaintiff had himself not complained, of sex discrimination nor had he engaged in any conduct that would protect him from retaliation. He had not participated in an investigation or complained on behalf of his fiancé (which would have been protected under existing law). The Supreme Court rejected its argument and held "[w]e think it obvious that a reasonable worker might be dissuaded from engaging in protected activity if she knew that her fiancé would be fired." Thus, even if an employee has not engaged in any protective conduct but has a fiancé, spouse or close family member who has engaged in such conduct, he or she may now be able to assert a retaliation claim in response to an adverse employment action. This holding greatly expands who may assert retaliation claims.

A few months later, the U.S. Supreme Court further expanded retaliation exposure by holding that a complaint need not be in writing in order to be protected. In *Kasten v. Saint-Gobain Performance Plastics Corp.* (March 22, 2011), the Supreme Court held that oral complaints could protect from retaliation. In *Kasten*, the employee routinely complained to his supervisor, HR and anyone who would listen about the location of the time clocks. He claimed the clocks were situated far away from where the employees put on their protective gear in order to avoid paying for the time of putting on their

gear at the start of their shift and taking it off at the end. He told several supervisors that he was "thinking about starting a lawsuit about the placement of the time clocks." After being disciplined and fired, he claimed the employer had retaliated because of his oral complaints. The employer disagreed and explained that he was fired because he refused to use the time clocks (which was true). More importantly, the employer argued that he could not claim retaliation because he did not file a written complaint. The Supreme Court disagreed and found a complaint can be oral and must only be "sufficiently clear and detailed for a reasonable employer to understand it, in light of both content and context, as an assertion of rights protected by the statute and a call for their protection." It did not need not be in writing. Thus, under recent Supreme Court authority, employers must be aware that oral complaints can support a retaliation claim.

The take-away from all of this is that when contemplating taking adverse action against an employee, employers must consider whether the employee is in a class protected from retaliation or closely related to someone who is and if so, make sure that it can show that the allegedly protected activity is not a factor in the decision.

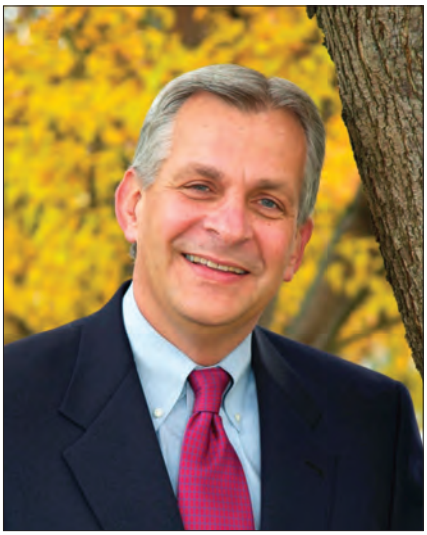
Darren A. Feider is a Member in the Seattle office. His practice involves general employment litigation of wrongful discharge and discrimination claims, the drafting of employment and consulting contracts, non-compete agreements and severance packages for both employees and employers, and conducting investigations for private and public employers in response to EEOC and Washington State Human Rights Commission complaints. He can be reached at dfeider@williamskastner.com.

Williams Kastner has been providing legal service to health care providers and other clients since 1929. It has offices in Seattle and Tacoma, Washington and Portland, Oregon.

Providence Health & Services and Premera Blue Cross Create New Alliance

Shared Goal to Improve Health and Access to Care

By John Fletcher
Senior Vice President
Providence Health & Services



By Brian Ancell
Executive Vice President
Premera Blue Cross

Providence Health & Services and Premera Blue Cross have created a new alliance founded on a joint commitment to collaborate on new programs that will transform care for the people and the communities we serve. In the coming year, we will undertake several joint initiatives with the shared goal of improving health and access to care for the people we serve.

In May, we are launching a patient-centered medical home program in select Providence clinics across the State of Washington. This is a model of care that comprehensively addresses the needs of patients through a common set of guiding principles, including team-based personalized care, integrated care coordination both in and out of the office, enhanced patient access and patient education, patient involvement and shared decision making, and a more continuous personal relationship between patients and caregivers.

This new program is being implemented at multiple sites simultaneously between the state's largest healthcare delivery system and its largest healthcare insurer to achieve a common goal. Jointly, we will be able to significantly expand access to state of the art, patient-centered care from Providence care teams to thousands of Premera members in Olympia, Walla Walla, Spokane and Everett.

We believe this multi-market approach has the potential to deliver rich and more robust results. Drawing on the statewide scale of Providence and Premera, we are designing the programs to apply lessons learned in diverse settings more quickly and efficiently. We share identical goals of improving the care experience, increasing care coordination and making care more affordable all while ensuring the highest quality of care for those we serve. Our shared objectives will lead to significant improvements in the primary care experience, including, reducing the impact of chronic illnesses such as heart disease and diabetes, while expanding access to care for our communities.

In addition, we are committed to improving care at every stage of life from early childhood to end-of-life care. We envision more compassionate, interdisciplinary attention to patients and their families that extend beyond traditional care when they need it most. Each organization is entrusted with a vital role in Washington's health care system. While we have worked

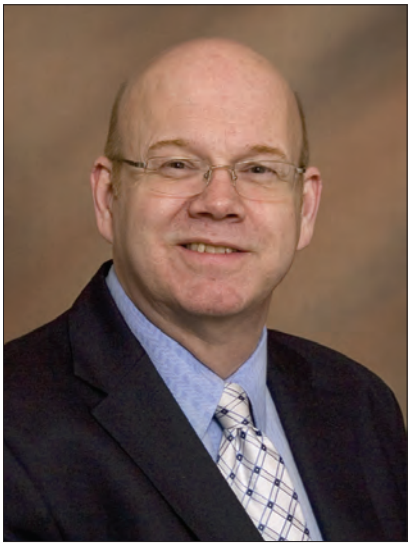
together serving people for years, we believe that lasting solutions require closer and deeper partnerships among doctors, hospitals and insurers.

We are committed to sharing information and resources as never before and investing together to deliver exceptional outcomes. Our organizations share similar values and commitments to our families in Washington. Each organization offers unique talents, resources and a history of innovation. By working together we hope to create a more efficient, patient friendly health system that can serve the State of Washington for years to come.

John Fletcher is a senior vice president for Providence Health & Services and Brian Ancell is an executive vice president for Premera Blue Cross.

Health Care Reform: New IRS Guidance on W-2 Reporting of Health Care Coverage

By Howard Bye
of Counsel
Stoel Rives LLP



By Erin Lennon
Associate
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The federal health care reform law, the Patient Protection and Affordable Care Act, requires employers to report the cost of employer-sponsored health coverage on employees' W-2 forms. The IRS recently released additional information on this requirement: Notice 2011-28, available at http://www.irs.gov/pub/irs-drop/n-11-28.pdf.

This article summarizes the additional information, including the effective date, how to calculate the cost of coverage, which benefits (e.g., vision and dental) to include in the calculation, and certain exceptions. The cost of health coverage is reported in Box 12 of the W-2 form, under code DD.

It's important to note the requirement to report the cost of the health coverage on an employee's W-2 does not mean the value of the health coverage is included in the employee's taxable income. The reporting requirement is for informational purposes only and the cost of the health coverage is not included in the employee's taxable income.

Effective Date

Under previous guidance from the IRS, the W-2 reporting requirement was waived for 2011. The new guidance confirms that large employers (250+ employees) are not required to report the cost of health coverage on W-2 forms issued for 2011 (typically issued in January 2012). Large employers will need to report the cost of coverage on W-2 forms issued for 2012 (those issued in January 2013). Notably, the new guidance indicates that large employers will not have to report the cost of coverage on interim W-2 forms requested by employees before the end of the calendar year. Therefore, the first time that large employers are required to report the cost of health coverage is on the W-2 forms issued in January 2013 (for 2012 wages).

For smaller employers (employers required to file fewer than 250 Forms W-2 for the preceding calendar year), Notice 2011-28 states that they are not subject to the reporting requirement for health coverage until and unless required to comply at a later date by subsequent guidance, and in no instance will this requirement be imposed prior to W-2 forms issued in January 2014 for 2013 wages.

Calculating the Cost of Coverage

Employee Contributions Included: The reported cost of coverage includes both the amount paid by the employer and the amount paid by the employee. So, if an employer contributes $900/month for the employee's coverage and the employee contributes $100/month for each month in a calendar year, the amount reported on the W-2 for the year is $12,000.

Cost of Dependent Coverage Included: The reported cost of coverage includes the cost of coverage for any other persons covered under the plan as a result of the relationship with the employee (e.g., spouse, children, domestic partner, etc.). So, if an employee elects family health coverage that costs a total of $2,000/month, the annual cost reported on the employee's W-2 will be $24,000. If an employee changes coverage during the year (for example, adding a new dependent), the reported cost of coverage should reflect those changes. So, if an employee had self-only coverage for January through March, and then had a baby and switched to family coverage for April through December, the reported cost of coverage is the cost of the self-only coverage for three months plus the cost of family coverage for nine months.

Three Methods for Calculating Cost of Coverage: The guidance offers employers three options for calculating the cost of coverage. First, employers can simply use

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the same method used to calculate the COBRA premium (without including the additional two percent allowed under COBRA). Second, employers with insured plans can choose to use the premium charged by the insurer. The third option clarifies that employers who subsidize COBRA coverage must use the full, unsubsidized COBRA premium amount to calculate the cost.

The guidance does not provide any additional guidance on how to properly compute COBRA premiums for self-funded plans. The Notice merely states that employers must continue to calculate the COBRA premiums "in good faith compliance with a reasonable interpretation" of COBRA.

Mid-Year COBRA Election

For employees that terminate mid-year and elect COBRA (or other continuation) coverage, the new guidance allows the employer to use "any reasonable method" of reporting the cost of coverage while the employee is on COBRA, as long as the method is used consistently for all employees on COBRA. The guidance gives two examples of reasonable methods: the employer can choose to report the cost of health coverage only when the employee was an active employee, or the employer can choose to also report the cost of health coverage when the employee was on COBRA.

Which Benefits to Include

- **Vision/Dental:** Vision and dental benefits should be included in the reported cost of coverage if they are "integrated" into the group health plan. Vision and dental benefits should not be included in the reported cost of coverage if they are provided under a separate policy, certificate or contract of insurance.

- **Health Flexible Spending Accounts (FSAs):** The amount contributed by an employee to a health FSA *should not* be included in the reported cost of coverage reported on the W-2. However, if an employer contributes money to the employee's health FSA, the amount of the employer's contribution *should* be included. For employers offering flex credit or flex dollar programs, the reported cost of coverage is the amount of employer flex dollars which the employee allocates to the health FSA (the total amount in the employee's health FSA for the calendar year, minus the amount contributed by the employee through the employee's payroll deduction).

- **Health Savings Accounts (HSAs) and Archer MSAs:** Amounts contributed to these accounts should not be included in the reported cost of coverage reported on the W-2.

- **Health Reimbursement Arrangements (HRAs):** Amounts contributed to an HRA should not be included in the reported cost of coverage reported on the W-2.

- **Specific Disease Policies/Hospital or Other Fixed Indemnity Policies:** These benefits (such as a cancer policy) are not included in the reported cost of coverage in most instances.

Current Exceptions

- **Retirees:** Employers do not have to report the cost of health care coverage for any individual for whom the employer does not have to issue a W-2. Therefore, employers do not have to report health care coverage costs for retirees who did not work for the employer during the calendar year in question.

- **Multiemployer Plans:** Employers that provide coverage to their employees through a multiemployer plan are not subject to the W-2 reporting requirement.

The IRS indicates that future guidance may change these requirements and exceptions, but no future guidance will take effect until the calendar year beginning at least six months after the new guidance is issued.

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Career Opportunities

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(Anchorage, AK)

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(Port Townsend, WA)

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(Wenatchee, WA)

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