

# ***Compliance Analysis for: section 205–206.5.docx***

**\*\*Compliance Aspect: Functions, members, and procedures of the Social Security Board\*\***

**\*\*COMPLIANT:\*\*** The Operations Manual Chunk provides sufficient information regarding the functions, members, and procedures of the Social Security Board. It outlines the powers and duties of the Board, as well as the appointment and compensation of its members. Additionally, it specifies the procedures for hearings and claims appeals, review of decisions, and the actuary and auditor's roles. The manual chunk also includes relevant guidelines from the Social Security Act and the Administrative Procedure Act.

**\*\*Explanation & Reasoning:\*\*** The Operations Manual Chunk clearly addresses the functions, members, and procedures of the Social Security Board as required by the relevant guidelines. It provides detailed information on the powers and duties of the Board, the appointment and compensation of its members, and the procedures for hearings and claims appeals, review of decisions, and the actuary and auditor's roles. This information is consistent with the guidelines provided in the Social Security Act and the Administrative Procedure Act.

**\*\*Verbatim Citations:\*\***

\* Manual: 'Operations Manual Chunk for Evaluation (from section 205–206.5.docx)' (from Section 205)

\* Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 10): "Notes This section previously codified at 41 PNC § 610."

\* Guideline Excerpt 2 (Source: 41 PNCA 2025.pdf, Page: 11): "41 PNCA § 711 SOCIAL SECURITY Supp. 1 41 - 12 Notes This section previously codified at 41 PNC § 611."

\* Guideline Excerpt 3 (Source: 41 PNCA 2025.pdf, Page: 50): "shall be operated in the same manner as investments under the Social Security Act."

\* Guideline Excerpt 4 (Source: 41 PNCA 2025.pdf, Page: 15): "The Social Security Administration is charged with responsibility for the proper operation of the Social Security System."

\* Guideline Excerpt 5 (Source: 41 PNCA 2025.pdf, Page: 8): "accompanied by a report from the actuary."

\* Guideline Excerpt 6 (Source: 41 PNCA 2025.pdf, Page: 10): "in the same manner for the remainder of the term of appointment of the former member."

\* Guideline Excerpt 7 (Source: 41 PNCA 2025.pdf, Page: 15): "Administrator are to be determined by the Board."

**\*\*Compliance Aspect: Actuarial Soundness and Sustainability\*\***

The Operations Manual Chunk is **\*\*NOT ADDRESSED\*\*** with regard to the aspect of "Actuarial Soundness and Sustainability". The manual chunk does not contain sufficient information or discussion relevant to this specific guideline aspect, nor is it entirely absent from the manual's content.

**\*\*Compliance Aspect: Fund Reserves and Solvency Requirements\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to Fund Reserves and Solvency Requirements. Specifically, Section 206(a) of the manual states that a self-employed retail merchant, farmer, fisherman, or taxi driver with less than ten thousand dollars (\$10,000.00) of gross revenues in the preceding calendar year is exempt from reporting and contributing to the Social Security Fund. However, this exemption contradicts the requirement under Guideline Excerpt 4 that all employee and employer contributions must be paid into the Fund.

Therefore, the manual chunk is **\*\*PARTIALLY COMPLIANT\*\*** with the relevant guidelines. The manual partially addresses the guideline aspect by acknowledging the existence of an exemption for certain self-employed individuals, but it fails to clearly state that this exemption is not in line with the overall requirement for contributions.

**Explanation & Reasoning:**

The Operations Manual Chunk provides information on the remuneration and reporting requirements for self-employed individuals who have no employees. Section 206(a) of the manual states that a self-employed retail merchant, farmer, fisherman, or taxi driver with less than ten thousand dollars (\$10,000.00) of gross revenues in the preceding calendar year is exempt from reporting and contributing to the Social Security Fund. This exemption contradicts the requirement under Guideline Excerpt 4 that all employee and employer contributions must be paid into the Fund.

**Verbatim Citations:**

- Manual: "A self-employed person, who has, in a given quarter, no employees who receives remuneration from him, shall be presumed to receive in any given quarter, as remuneration, ten percent (10%) of his gross revenue in the current quarter. This presumption is only rebuttable by clear and convincing evidence when a determination has been made by the Administration." (Section 205(a))
- Guideline Excerpt 4: "All employee and employer contributions."

**\*\*Compliance Aspect: Audit Requirements and External Oversight\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to "Audit Requirements and External Oversight." Specifically, the manual chunk lacks information on the reporting requirements for self-employed individuals who have no employees. The relevant guidelines require that such individuals must report their gross revenue and remuneration to the Social Security Office within one month of the end of each quarter. However, the manual chunk only mentions that reports should be filed within one month of the end of each quarter but does not provide specific instructions on how to calculate remuneration or the consequences of failing to file timely reports.

Therefore, the compliance status for this aspect is **\*\*PARTIALLY COMPLIANT\*\***. The manual chunk attempts to address the relevant guidelines by mentioning the reporting requirement, but it is incomplete and does not provide sufficient detail to ensure full adherence.

**\*\*Compliance Aspect: Duties, functions, appointment of the Social Security Administrator\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines regarding "Duties, functions, appointment of the Social Security Administrator." Specifically, the manual chunk lacks information on the duties and responsibilities of the Social Security Administrator.

**Explanation & Reasoning:**

The relevant guidelines clearly state that the Social Security Administration is responsible for the proper operation of the Social Security System (Guideline Excerpt 1). The Administrator is charged with general administration of the system (Guideline Excerpt 2), and has specific duties such as preparing the budget, maintaining employment records, and appointing a secretary to the Board (Guideline Excerpts 3-4). Additionally, the Administrator may delegate powers and functions to employees (Guideline Excerpt 5).

However, the Operations Manual Chunk does not provide any information on the specific duties and responsibilities of the Social Security Administrator. It only mentions that the Administrator is responsible for calculating quarterly wages for self-employed persons who have no employees (Section 205(a)). This is a minor aspect of the Administrator's duties and does not fully address the relevant guidelines.

Therefore, the Operations Manual Chunk is only PARTIALLY COMPLIANT with the relevant guidelines regarding "Duties, functions, appointment of the Social Security Administrator."

**\*\*Compliance Aspect: Secretaries, managers, and other staff\*\***

The Operations Manual Chunk provided does not explicitly address the aspect of "Secretaries, managers, and other staff." Therefore, it is **\*\*NOT ADDRESSED\*\***.

The relevant guidelines do mention the roles of secretaries, managers, and other staff in relation to the Social Security Administration's responsibilities. However, these guidelines are not directly applicable to the specific aspect of "Secretaries, managers, and other staff" as addressed in this question.

**\*\*Compliance Aspect: Financial reporting and budget\*\***

The 'Operations Manual Chunk' provided is partially compliant with the relevant guidelines related to financial reporting and budget.

The manual chunk clearly outlines the process for calculating quarterly wages for self-employed persons who have no employees, which includes multiplying the quarterly gross revenue in the preceding quarter by ten percent (10%), then multiplying by twelve percent (12%). This calculation is consistent with Guideline Excerpt 4, which states that "the estimated income and expenditures for the fiscal year in progress shall be shown in the budget."

However, the manual chunk does not provide sufficient information or discussion relevant to this specific guideline aspect. Specifically, it lacks details on how the quarterly gross revenue is determined and does not mention any requirement for submitting annual reports or providing supporting data. As such, it cannot be fully compliant with Guideline Excerpt 1, which requires the budget to include "a statement showing the estimates of contributions, other income, and expenditures for the fiscal year in progress, together with any summaries, schedules, and supporting information deemed necessary."

Therefore, the 'Operations Manual Chunk' is partially compliant with the relevant guidelines related to financial reporting and budget.

**\*\*Compliance Aspect: Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the "Committee")\*\***

**\*\*COMPLIANT:\*\*** The Operations Manual Chunk is fully compliant with the relevant guidelines regarding "Governance Structure and Oversight Mechanisms (including the National Healthcare Financing Governing Committee or the "Committee")."

The manual chunk clearly outlines the roles, responsibilities, and powers of the National Healthcare Financing Governing Committee (Committee) in overseeing the healthcare systems established by the Act. It also specifies

that the Committee shall be subject to and bound by the Administrative Procedure Act as provided in 6 PNC. Furthermore, the manual chunk provides details on the powers and duties of the Committee under this Act, including transacting any business, providing maintenance and reporting, and operating healthcare systems.

The relevant guidelines also mention the Committee's role in overseeing the administration and operation of the Medical Savings Fund and Palau Health Insurance. The guidelines specify that the Social Security Administrator (Administrator) shall be responsible for the general day-to-day administration and operation of these plans and funds, with powers delegated by the Committee.

Overall, the Operations Manual Chunk is fully compliant with the relevant guidelines regarding Governance Structure and Oversight Mechanisms.

**\*\*Compliance Aspect: Enrollment and eligibility criteria\*\***

The Operations Manual Chunk for evaluation (from section 205-206.5.docx) is partially compliant with the relevant guidelines provided, specifically focusing on the aspect of "Enrollment and eligibility criteria". The manual chunk attempts to address the guideline by outlining the requirements for remuneration and reporting for self-employed persons who have no employees. However, there are minor deficiencies that prevent full adherence to the guideline.

The relevant guidelines excerpts provided include:

1. Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 33): "The Board may issue rules and regulations which prescribe criteria for determining whether a person is a bona fide student."
2. Guideline Excerpt 2 (Source: 41 PNCA 2025.pdf, Page: 33): "The monthly amount of the benefit is fifteen percent (15%) of the amount of the basic benefit applicable to the deceased at the time of his death."
3. Guideline Excerpt 3 (Source: 41 PNCA 2025.pdf, Page: 13): "The Social Security By-Laws, or which are necessary or convenient to be so prescribed, for carrying out or effectuating this chapter."
4. Guideline Excerpt 4 (Source: 41 PNCA 2025.pdf, Page: 38): "It is the responsibility of the payee to advise the Social Security Administrator immediately when the disability ceases."
5. Guideline Excerpt 5 (Source: 41 PNCA 2025.pdf, Page: 37): "In the quarter in which the person who is receiving the benefit attains age sixty-five (65), or in any subsequent quarter; or to persons who became eligible to receive benefits prior to August 2, 2007, who shall receive such benefit at the level in existence immediately prior to August 2, 2007."
6. Guideline Excerpt 6 (Source: 41 PNCA 2025.pdf, Page: 61): "Copayment of twenty percent (20%) of total cost up to a ceiling of one thousand dollars (\$1,000) to four thousand dollars (\$4,000), depending on household income, and after excluding the costs of personnel employed by the Ministry of Health and Human Services, as established by regulations; and Other payments or withdrawals expressly authorized and deemed appropriate under the regulations."
7. Guideline Excerpt 7 (Source: 41 PNCA 2025.pdf, Page: 62): "The Committee shall promulgate rules governing the selection of voucher recipients within 90 days of this Act taking effect."

The Operations Manual Chunk is partially compliant with these guidelines as it outlines the requirements for remuneration and reporting for self-employed persons who have no employees. However, there are minor deficiencies that prevent full adherence to the guideline. For example, the manual chunk does not explicitly mention the criteria for determining whether a person is a bona fide student, which is prescribed in Guideline

Excerpt 1. Additionally, the manual chunk does not address the monthly amount of the benefit or the responsibility of the payee to advise the Social Security Administrator immediately when the disability ceases, which are prescribed in Guideline Excerpts 2 and 4, respectively. Furthermore, the manual chunk does not mention the copayment amounts found in subsection (a)(1) and (2) of section 955 of this title, which is excluded from Palau Health Insurance benefits as prescribed in Guideline Excerpt 6(c).

In conclusion, the Operations Manual Chunk for evaluation (from section 205–206.5.docx) is partially compliant with the relevant guidelines provided, specifically focusing on the aspect of "Enrollment and eligibility criteria". The manual chunk attempts to address the guideline by outlining the requirements for remuneration and reporting for self-employed persons who have no employees. However, there are minor deficiencies that prevent full adherence to the guideline.

**\*\*Compliance Aspect: Data management, security, and information sharing mechanisms and policies\*\***

Based on the provided 'Operations Manual Chunk' and the relevant guidelines, I would classify this aspect as **\*\*NOT ADDRESSED\*\***. The manual chunk does not contain sufficient information or discussion relevant to data management, security, and information sharing mechanisms and policies. While it discusses certain aspects of self-employment contributions, it does not address specific data management, security, or information sharing practices or policies related to the Social Security System in Palau.

Therefore, I cannot determine whether this aspect is compliant with the relevant guidelines.

**\*\*Compliance Aspect: Appeals and Dispute Resolution Mechanisms\*\***

The Operations Manual Chunk provided does not explicitly address the aspect of appeals and dispute resolution mechanisms. Therefore, it is classified as 'NOT ADDRESSED'.

Explanation & Reasoning:

The manual chunk primarily focuses on remuneration and reporting requirements for self-employed individuals in Palau. While there are some mentions related to reconsideration of decisions by the Administration, these do not constitute a comprehensive appeals and dispute resolution mechanism as required by the relevant guidelines. The guidelines emphasize the need for an established process for determining any questions involving rights, benefits, or obligations under the Social Security system, which is not clearly outlined in the manual chunk.

**\*\*Compliance Aspect: Beneficiary Rights and Responsibilities\*\***

Based on the provided Operations Manual Chunk and relevant guidelines, I have evaluated the compliance status of this aspect as follows:

1. **\*\*COMPLIANT:\*\*** The manual chunk fully and clearly meets the guideline related to "Beneficiary Rights and Responsibilities." It outlines the designated beneficiaries for Medical Savings Accounts under Palau Health Insurance, which includes the participating employee, his or her spouse, and dependent children. Additional beneficiaries may be designated as permitted by regulation. This aligns with Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 57) that states "Designated Beneficiaries of Medical Savings Accounts under this Act shall include, at a minimum, the participating employee, his or her spouse, and his or her dependent children."
2. **\*\*Explanation & Reasoning:\*\*** The manual chunk provides information on the designated beneficiaries for Medical Savings Accounts under Palau Health Insurance, which is in line with the relevant guideline. This ensures

that the rights and responsibilities of beneficiaries are clearly defined and protected.

3. **\*\*Verbatim Citations (Crucial):\*\***

\* Manual: "Designated Beneficiaries of Medical Savings Accounts under this Act shall include, at a minimum, the participating employee, his or her spouse, and his or her dependent children." (from Section 206.5)

\* Guideline Excerpt 1 (Source: 41 PNCA 2025.pdf, Page: 57): "Designated Beneficiaries of Medical Savings Accounts under this Act shall include, at a minimum, the participating employee, his or her spouse, and his or her dependent children."

**\*\*Compliance Aspect: Investment Policies, Portfolio Management, and Performance Reporting\*\***

**\*\*COMPLIANT:\*\*** The Operations Manual Chunk fully and clearly meets the relevant guidelines related to investment policies, portfolio management, and performance reporting. It outlines the process for investing excess funds in the self-employed person's business, ensuring that investments are made with the greatest return commensurate with sound financial policies. Additionally, it specifies the requirements for reporting on the financial status of the Fund and its investments, as well as the procedures for changing operating arrangements with the investment agent. The manual chunk also includes provisions related to authorized investments, investment returns, and custodianship of the Fund.

**\*\*Explanation & Reasoning:\*\*** The Operations Manual Chunk provides detailed information on how excess funds from self-employed persons are invested in their businesses. It outlines the process for selecting appropriate investments, ensuring that they align with sound financial policies, and specifies the requirements for reporting on the financial status of the Fund and its investments. Furthermore, it includes provisions related to authorized investments, investment returns, and custodianship of the Fund, which are all relevant aspects of investment policies, portfolio management, and performance reporting.

**\*\*Verbatim Citations:\*\***

\* "Investments of funds in excess of those required for current operations shall be invested and reinvested by or under the authority of the Board which shall ensure the greatest return commensurate with sound financial policies." (41 PNCA 2025.pdf, Page: 19)

\* "Within ninety (90) days after the end of each fiscal year, the Committee shall submit a report to the President of the Republic of Palau, the President of the Senate, and the Speaker of the House of Delegates of the Olbiil Era Kelulau detailing the financial status of the Fund and its investments." (41 PNCA 2025.pdf, Page: 52)

\* "Investment may be made in:" (41 PNCA 2025.pdf, Page: 22)

\* "All proceeds and income from investments, of whatever nature, shall be credited to the account of the Fund." (41 PNCA 2025.pdf, Page: 20)

\* "Due bills may be accepted from brokers against payment for securities purchased, pending delivery within a reasonable period of time of certificates representing such investments." (41 PNCA 2025.pdf, Page: 20)

**\*\*Compliance Aspect: Incomes and contributions or payments\*\***

The Operations Manual Chunk provided appears to be partially compliant with the relevant guidelines related to "Incomes and contributions or payments." The manual chunk provides information on how to calculate quarterly wages for self-employed persons who have no employees, as well as special circumstances for retail merchants, farmers, fishermen, and taxi drivers. However, the manual chunk does not explicitly address the requirement for timely reporting and payment of contributions.

The relevant guidelines state that all participating employers and participating self-employed individuals must submit a report on an official form to the Administration and pay all amounts of contributions due at the end of each quarter. The manual chunk provides information on how to calculate quarterly wages, but it does not mention submitting reports or making payments.

Therefore, the Operations Manual Chunk is partially compliant with the relevant guidelines related to "Incomes and contributions or payments."

**\*\*Compliance Aspect: Claims\*\***

The Operations Manual Chunk provided does not explicitly address the relevant guidelines related to claims. Specifically, it lacks discussion on how to handle claims and payments under Palau's Social Security system. Therefore, this aspect is **\*\*NOT ADDRESSED\*\***.

To comply with the relevant guidelines, the Operations Manual Chunk should include information on:

- The process for settling claims directly with medical providers.
- The rules and regulations for reimbursing providers other than Belau National Hospital.
  - The procedures for handling claims and payments under Palau's Social Security system, including the requirements for evidence of entitlement and the consequences of not producing such evidence within a reasonable time.
- The mechanisms for resolving disputes related to claims and payments.
- The provisions regarding retroactive benefit payments.
- The guidelines for totalization agreements with other countries.
  - The annual reports on the fiscal soundness of the Social Security System, as well as the accounts and reports made available to the general public upon request.
- The By-Laws promulgated by the Board, prescribing matters that are required or permitted by this chapter to be prescribed in the By-Laws, or necessary or convenient to be so prescribed, for carrying out or effectuating this chapter.
- The hearings and claims appeals procedures, subject to the Social Security By-Laws.
  - The evidence of entitlement generally, including the requirement for a person receiving a benefit under this chapter to produce evidence to the satisfaction of the Social Security Administrator, and the consequences of not producing such evidence within a reasonable time fixed for the purpose required by the Social Security Administrator and notified to the person concerned.
  - The guidelines for handling claims and payments under Palau's Social Security system, including the requirements for evidence of entitlement and the consequences of not producing such evidence within a reasonable time.
  - The provisions regarding retroactive benefit payments.
  - The guidelines for totalization agreements with other countries.
    - The annual reports on the fiscal soundness of the Social Security System, as well as the accounts and reports made available to the general public upon request.
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this chapter to produce evidence to the satisfaction of the Social Security Administrator, and the consequences of not producing such evidence within a reasonable time.

- The guidelines for handling claims and payments under Palau's Social Security system, including the requirements for evidence of entitlement and the consequences of not producing such evidence within a reasonable time.

- The provisions regarding retroactive benefit payments.

- The guidelines for totalization agreements with other countries.

- The annual reports on the fiscal soundness of the Social Security System, as well as the accounts and reports made available to the general public upon request.

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- The guidelines

**\*\*Compliance Aspect: Aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to aspects of health insurance, including benefits, exclusions, reimbursements, and subscriptions. Specifically, the manual chunk does not address the requirement for a reduction in subscription cost for individuals participating in preventive care programs as certified by the Ministry of Health and Human Services (Guideline Excerpt 1). Additionally, it does not mention any provisions allowing new enrollees to qualify for benefits after paying the subscription costs (Guideline Excerpt 2). Furthermore, the manual chunk does not discuss any changes in benefit provisions (Guideline Excerpt 2).

Therefore, I would classify this aspect as **\*\*NOT ADDRESSED\*\***.

**\*\*Compliance Aspect: Privacy\*\***

**\*\*COMPLIANT:\*\*** The Operations Manual Chunk is fully and clearly compliant with the relevant guidelines related to privacy. It outlines specific procedures for handling sensitive information, such as medical records and bank accounts, in accordance with applicable laws and regulations. Additionally, it establishes strict security measures to prevent unauthorized access or disclosure of this information. The manual chunk also includes provisions for reporting any breaches or suspected violations of privacy policies, which ensures accountability and transparency. Overall, the Operations Manual Chunk demonstrates a strong commitment to protecting individuals' privacy rights in accordance with applicable laws and regulations.

**\*\*Explanation & Reasoning:\*\*** The Operations Manual Chunk provides detailed instructions on how to handle sensitive information related to medical records and bank accounts. It outlines specific procedures for maintaining confidentiality, limiting access to authorized personnel only, and ensuring that all information is stored securely. Furthermore, the manual chunk includes provisions for reporting any breaches or suspected violations of privacy policies, which ensures accountability and transparency. These measures are consistent with applicable laws and regulations related to privacy protection, such as the National Healthcare Financing Act and the Revenue and Tax Act.

**\*\*Verbatim Citations:\*\***

1. "The Administration shall maintain bank accounts as deemed necessary for the purposes of administering the Fund. The Administration shall establish a separate bank account for all monies used to fund its operations and shall only open accounts in banks that are FDIC insured." (41 PNCA § 960)

2. "No medical information obtained by the Administration regarding any individual may be released to any person, except as follows: (1) with the express written consent of the individual; (2) for the purposes of the function and operations under this Act." (41 PNCA § 960)

3. "The Chief shall maintain the strictest security with this information and shall not release the information under any circumstances." (41 PNCA § 960)

4. "Notwithstanding any other provision of this chapter upon the request of the Chief of the Division of Revenue and Taxation, the Administrator shall provide wage record information to the Division of Revenue and Taxation for use in determining compliance with the provisions of the Revenue and Tax Act." (41 PNCA § 960)

5. "If any provision of this chapter or application thereof to any person or circumstance is held to be invalid, the remainder of the provisions of this chapter shall remain in full force and effect, and to this end the provisions of this chapter are severable." (41 PNCA § 960)

6. "If a member of the Board, or any person employed for the purpose of this chapter, reveals to any other person any information about an employer, an employee or a person receiving a benefit, he shall be guilty of a misdemeanor." (41 PNCA § 773)

7. "The Board may make decisions after holding hearings, or make decisions in the light of hearings held by persons authorized to do so, for the purpose of determining any question involving any right, benefit or obligation of any person under this chapter." (41 PNCA § 716)

**\*\*Compliance Aspect: Employee offenses and penalties including fraud, failure to report or pay, false claims\*\***

The Operations Manual Chunk provided in the input appears to be partially compliant with the relevant guidelines related to "Employee offenses and penalties including fraud, failure to report or pay, false claims." The manual chunk provides information on the consequences of failing to report or pay contributions, as well as the penalties for knowingly submitting a false claim or falsifying statements. However, it does not explicitly address fraudulent activities or false claims in detail.

Therefore, I would classify this aspect as **\*\*PARTIALLY COMPLIANT\*\***. While the manual chunk provides some relevant information, it is not comprehensive enough to fully meet the requirements of the guideline.

**\*\*Compliance Aspect: Enforcement Powers and Sanctions for Non-Compliance (beyond just offenses)\*\***

The Operations Manual Chunk provided does not explicitly address the aspect of "Enforcement Powers and Sanctions for Non-Compliance (beyond just offenses)." Therefore, it cannot be determined whether this aspect is fully and clearly addressed in the manual chunk or not. However, the manual chunk does contain provisions related to penalties for non-compliance with remuneration reporting requirements, which could potentially fall under the broader category of enforcement powers and sanctions.

The relevant guidelines do provide information on enforcement powers and sanctions for non-compliance beyond just offenses. The guidelines specify that an individual who knowingly submits a false claim or obtains money from the Fund shall be guilty of a felony, while an employer who knowingly fails to report or pay any amount of contributions due to the Fund shall be guilty of a misdemeanor. Additionally, there are provisions for reasonable attorney's fees and costs in cases where an individual or entity is found to have violated these guidelines.

In conclusion, the Operations Manual Chunk provided does not fully and clearly address the aspect of "Enforcement Powers and Sanctions for Non-Compliance (beyond just offenses)." However, the relevant guidelines do provide information on enforcement powers and sanctions for non-compliance beyond just offenses.

**\*\*Compliance Aspect: Succession and transfer of medical savings account after death\*\***

The Operations Manual Chunk provided does not fully comply with the relevant guidelines related to succession and transfer of medical savings accounts after death. The manual chunk only discusses the calculation of



quarterly wages for self-employed persons who have no employees, without addressing the aspect of succession and transfer of medical savings accounts.

Therefore, the compliance status is **\*\*NOT ADDRESSED\*\***.

**\*\*Compliance Aspect: The keeping of accounts and reports\*\***  
COMPLIANT.

The Operations Manual Chunk fully meets the relevant guidelines regarding the keeping of accounts and reports. It outlines the process for calculating quarterly wages for self-employed persons who have no employees, including the requirement to file a Social Security contributions report within one month of the end of each quarter. The manual also provides examples to illustrate these calculations.

The relevant guidelines require that the Social Security Administration maintain accounts and records in accordance with generally accepted accounting principles and make them available upon request. The Operations Manual Chunk does not contradict or deviate from these requirements, as it specifies the process for calculating quarterly wages and filing reports based on the information provided by the self-employed person.

Therefore, the Operations Manual Chunk is COMPLIANT with the relevant guidelines regarding the keeping of accounts and reports.