

The Year in Employee Benefits

UT 69th Annual Tax Conference – December 1, 2021

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Disclaimer Time

There have been numerous pieces of guidance in the last 12, multiple pieces of legislation and new regulations. This panel will only address selected topics within all of the changes in this period.

The slides and comments made during the program do not represent the position of any individual or any particular company and no person should rely on the contents of the slides or any person opinion expressed during the course of this panel.

This panel will not cover COBRA Premium Assistance under ARPA because it expired on September 30, 2021. There are written materials included that discuss the COBRA premium assistance.

Agenda

1. Health and welfare benefit changes, including changes for flexible spending accounts
2. Retirement plan changes
3. Executive compensation changes for tax exempt organizations and for for-profit companies

Consolidated Appropriations Act, 2021

No Surprise Billing

Interim Final Regulations with Requests for Comments 86 Fed. Reg. 36872 (July 13, 2021)

Price Transparency Tool Requirement – FAQs About Affordable Care Act and Consolidated Appropriations Act, 2021 Implementation Part 49

Air Ambulance Services, Agent and Broker Disclosures and Provider Enforcement Proposed Regulations, RIN 0938-AU61, released September 10, 2021

Interim Final Regulations Requirements Related to Surprise Billing: Part II- 86 Fed. Reg. 55980 (October 7, 2021))

MHPAEA after CAA, 2021

FAQS About Mental Health and Substance Use Disorder Parity Implementation and the Consolidated Appropriations Act, 2021 Part 45
Recent settlement with United Healthcare regarding reimbursement of mental health providers at different rates and for other MHPAEA violations- *Walsh v. United Behavioral Health* (E.D. N.Y.)

Enforcement initiatives

What It Means to Be a Group Health Plan Fiduciary – Webcast, September 9, 2021

Coronavirus Relief – Extensions

EBSA Disaster Relief Notice 2020-01 – Guidance and Relief for Employee Benefit Plans Due to the COVID-19 (novel Coronavirus) Outbreak – Applied retroactively from 3-1-2020

Final Rule Extension of Certain Timeframes for Employee Benefit Plans, Participants and Beneficiaries Affected by the COVID-19 Outbreak, 86 Fed. Reg. 26351 (May 4, 2020)

EBSA Disaster Relief Notice 2021-01 – Guidance on Continuation of Relief for Employee Benefit Plans and Plan Participants and Beneficiaries Due to the COVID-19 (Novel Coronavirus) Outbreak

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"Employee Benefits Issues"