



Weekly Digest

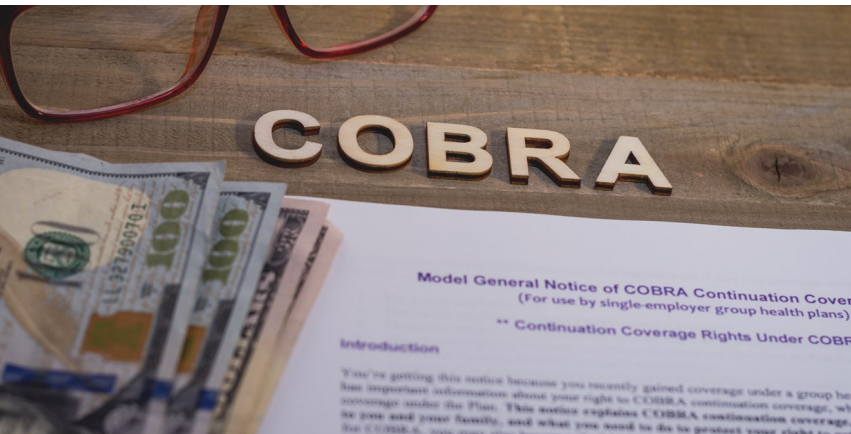
• March 16, 2021 •



The COBRA Premium Subsidy Law: Understanding Your Compliance Obligations (PDF)

“Only the person to whom the COBRA premiums are payable is entitled to the ARPA tax credit. The person to whom premiums are payable varies depending on the type of plan involved. Importantly, the ARPA tax credit is not always available to the employer of the affected employees.” [Full Article](#)

Proskauer



IRS Guidance on Flexible Spending Accounts: Good News for Participants But Administrative Challenges for Plan Sponsors

“Plan sponsors should: [1] Determine how many participants have balances remaining in their FSAs as of the end of the 2020 plan year and the dollar amount of the balances [2] Determine whether there are any limitations on the TPA's ability to accommodate the changes that the employer is considering.” [Full Article](#)

Dickinson Wright PLLC

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The American Rescue Plan Act Extends FFCRA Tax Credit, But Not the Mandate

"ARPA does not mandate employers provide COVID-19 related leave and continues to limit the tax credit to employers covered by the FFCRA (which for private employers, means employers with less than 500 employees)." [Full Article](#)

Jackson Lewis P.C.

Health Plan Exclusion Involving Autism Violated MHPAEA

"The court concluded that the plan exclusion violated MHPAEA by: [1] Imposing a separate treatment limit that applied only to a mental health condition (that is, autism). [2] Excluding coverage for a primary treatment for autism when there was no comparable exclusion for medical/surgical benefits." [Full Article](#)

Thomson Reuters Practical Law

Agencies Clarify Health Plan Coverage of COVID-19 Tests and Vaccines

"The agencies have clearly signaled that any exceptions to mandatory coverage of COVID-19 diagnostic testing and immunizations will be strictly and narrowly construed." [Full Article](#)

Thomson Reuters / EBIA

COVID-19 Vaccination Incentive Programs for Employees: Too Generous to Be Legal?

"If someone is truly skeptical about vaccines, the incentive offered will have to be large enough to overcome this hesitation. If an incentive is large enough to accomplish its intended purpose, courts may find that the voluntary program is not 'voluntary' at all because the money or its equivalent was too great to give the employee a meaningful choice." [Full Article](#)

Nixon Peabody LLP

First Lawsuit Challenging Mandatory COVID-19 Vaccine May Shed Light on Employer Parameters

"The plaintiff is focusing his case on the fact that the Food and Drug Administration approved the vaccine under an Emergency Use Authorization, rather than through its usual and more time-consuming approval process. While this claim is in its infancy, it could soon shed light on employers' rights or restrictions in this fluid area of the law." [Full Article](#)

Fisher Phillips

