COVID-19 PPE Expenses Are Reimbursable Under Health FSAs, HRAs, and HSAs

“Group health plans (including health FSAs and HRAs) that do not currently permit reimbursement of COVID-19 PPE expenses may be amended to permit reimbursement of COVID-19 PPE expenses incurred on or after January 1, 2020. Certain conditions apply.”

Thomson Reuters Practical Law


“Consumers will newly be able to access the SEP through a variety of channels. Consumers who enroll under this SEP will be able to select a plan with coverage that starts prospectively the first of the month after plan selection. Current enrollees will be able to change to any plan available to them in their area.”

Centers for Medicare & Medicaid Services [CMS], U.S. Department of Health and Human Services [HHS]
Increased Limit for Dependent Care Assistance Programs: Traps for the Unwary

“Absent ARPA's increased exclusion limit for 2021, unused DCFSA amounts from 2020 that are available and used in 2021 could end up being taxable for employees who make new 2021 DCFSA contributions and use those amounts for eligible expenses incurred in 2021.”

Full Article

Troutman Sanders

Some Family Members May Not Be Eligible for the ARPA COBRA Premium Subsidy

“If a former employee who is an assistance-eligible individual elects COBRA coverage that includes a family member who is not a qualified beneficiary (e.g., a domestic partner or a new spouse to whom the employee was not married at the time of the qualifying event), how much of the premium is not subsidized? And how much is the payroll tax credit to which the employer (or multiemployer plan or insurer) is entitled?”

Full Article

Proskauer

Group Health Plan Transparency Disclosure Rules Finalized: What Plan Sponsors Should Know

“Each plan sponsor should confirm that the insurer/TPA is preparing to make the machine-readable files publicly available. A self-funded plan is responsible if the TPA fails to comply, so the plan sponsor should consider whether other protections are appropriate, such as a specific indemnification from the TPA.”

Full Article

Dickinson Wright PLLC

The American Rescue Plan Act Includes Required COBRA Subsidy

“Employers sometimes rely on employer-paid COBRA benefits as consideration for a release of claims as part of a severance agreement. The legally required ARPA COBRA subsidy at least during the limited period of April 1 to September 30 may not be adequate consideration alone for a release in this situation.”

Full Article

Littler