



# Weekly Digest

• May 11, 2021 •



## **Text of IRS Notice 2021-26: Taxation of Dependent Care Benefits Available Pursuant to an Extended Claims Period or Carryover (PDF)**

"This notice addresses the taxation of dependent care benefits, provided through a dependent care assistance program, available in taxable years ending in 2021 and 2022 due to the application of either the carryover or the extension of a claims period under the Consolidated Appropriations Act, 2021." [Copy of Notice](#)

*Internal Revenue Service [IRS]*



## **Sponsors of Blue Cross Blue Shield Health Plans May Benefit Under Recent Settlement**

"If your company had an administrative services agreement with a Blue Cross Blue Shield (BCBS) licensee in the past six years or a health insurance policy with a BCBS licensee in the past 13 years, your company may benefit from the settlement of an Alabama court case. The plaintiffs in the case alleged that the BCBS licensees violated antitrust laws by limiting competition and the BCBS defendants denied the allegations. The settlement ends the case without a court decision on the antitrust issue." [Full Article](#)

*Vorys*

## **In This Digest**

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### **PAGE 1**

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*By, Internal Revenue Service [IRS]*

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### **PAGE 2**

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**HHS Announces Prohibition on Sex Discrimination Includes Discrimination on the Basis of Sexual Orientation or Gender Identity**

*By, U.S. Department of Health and Human Services [HHS]*

**The Pocket Guide to COBRA Subsidy Notices**

*By, Proskauer*

**2022 Benefit and Payment Parameters Part Two Includes Revised Cost-Sharing Limits, Rules for COBRA-Related Exchange Special Enrollments**

*By, Thomson Reuters / EBIA*

**Mental Health Parity Compliance Returns to Forefront for Group Health Plan Sponsors**

*By, Jackson Lewis P.C.*

## HHS Announces Prohibition on Sex Discrimination Includes Discrimination on the Basis of Sexual Orientation or Gender Identity

"The Office for Civil Rights will interpret and enforce Section 1557 and Title IX's prohibitions on discrimination based on sex to include: [1] discrimination on the basis of sexual orientation; and [2] discrimination on the basis of gender identity. Section 1557 prohibits discrimination on the basis of race, color, national origin, sex, age, or disability in covered health programs or activities." [Full Article](#)

**U.S. Department of Health and Human Services [HHS]**

### The Pocket Guide to COBRA Subsidy Notices

"Summary of COBRA notices required by ARPA, in chart form. For each such notice, the chart includes [1] Who gets this notice? and [2] Deadline to furnish this notice." [Full Article](#)

**Proskauer**



### 2022 Benefit and Payment Parameters Part Two Includes Revised Cost-Sharing Limits, Rules for COBRA-Related Exchange Special Enrollments

"The maximum annual limit on cost-sharing for 2022 will increase to \$8,700 for self-only coverage and \$17,400 for other than self-only coverage. Note that this is \$400 less than the proposed limits of \$9,100 for self-only coverage and \$18,200 for other than self-only coverage. The regulations finalize a variety of rules for special enrollment periods, including some that impact COBRA coverage." [Full Article](#)

**Thomson Reuters / EBIA**



### Mental Health Parity Compliance Returns to Forefront for Group Health Plan Sponsors

"Effective as of February 10, 2021, employers must be ready to prove their compliance with MHPAEA standards, particularly for 'non-quantitative treatment limitations'. These standards used for MH/SUD benefits must be comparable to and applied no more stringently than standards used for medical and surgical benefits." [Full Article](#)

**Jackson Lewis P.C.**