# **Summer Vaccinations: EEOC Releases Updated Guidance on Vaccination Incentives**

"The EEOC provides several examples of 'reasonable accommodations' in the context of COVID-19 vaccinations, including teleworking or shift modification. Whether an employer mandates that employees be vaccinated by the employer's agent or by the employer directly, the employer will be required to do the same 'direct threat' analysis. If the incentives are provided outside of a health plan, then the incentives may be taxable compensation to the employees." Full Article

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# The 411 on the 941: Everything You Need to Know About How to Claim The COBRA Subsidy Tax Credits

"Notice 2021-31 provides some direction regarding the rules for claiming the tax credit. The IRS has released the draft Forms and Instructions for claiming the COBRA subsidy tax credit — Forms 941 (along with Schedule R) and 7200. Keep in mind the next Form 941 is due on July 31, 2021, but employers and insurers can generally begin reducing their employment tax deposits now." Full Article

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### Court Dismisses Participants' Challenge to Cross-Plan Offsetting

"In a case involving the same TPA, the Eighth Circuit held that cross-plan offsetting was not permitted by the terms of the plans involved but declined to decide whether the practice necessarily violates ERISA. Given that awareness of cross-plan offsetting seems to be on the rise and the DOL has taken the position that it violates ERISA, administrators performing cross-plan offsets may wish to proceed with caution." Full Article

Thomson Reuters / EBIA



## **Congressional Leaders Ramp Up Efforts to Craft Health Insurance Public Option**

"Two congressional committee leaders sent out a May 26 request for information to stakeholders, seeking input by July 31. The American Hospital Association (AHA) and the Federation of American Hospitals (FAH) expressed their opposition to the general concept. Both groups support expanded healthcare coverage, but the preference is for that to take place through the commercial market." Full Article

Healthcare Financial Management Association [HFMA]



## Addressing Mental Health in the Workforce

"There are things employers can do to encourage their employees to ask for help: 1). Make EAP available and accessible; 2). Publish a list of resources; 3). Make sure mental health care is covered by your health plan.; 4). Create opportunities for employees to socialize; 5). Ensure all employees understand how to request an accommodation." Full Article