

# IN THE KNOW

Bulletins for Benefits & HR Professionals



October 12, 2021

## 2021 Plan Amendment Deadlines and Other Looming Fourth Quarter Considerations

“[1] Cafeteria plan and FSA plan amendments for COVID-19 election change and other relief [2] Health FSA changes: qualified medical expenses [3] Health FSA change: \$550 carryover [4] Group medical plan changes: COVID-19 testing, vaccines, telemedicine [5] Retirement plans: hardship distribution amendment deadline.”

[Full Article](#)

*Jackson Lewis P.C.*



## What Are the Transparency Requirements for Handling Requests for Provider Directory Information?

“Although the transparency requirements for provider directories apply to plan years beginning on or after January 1, 2022, the agencies have advised that they will not issue rules until after the effective date. Nevertheless, plans are expected to implement these provisions using a good faith, reasonable interpretation of the statute.”

[Full Article](#)

*Thomson Reuters / EBIA*

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## New Guidance on COVID-19 Vaccine-Related Premium Surcharges and Discounts

“In the new guidance, the Tri-Agencies take the position (without explanation) that vaccine premium incentive programs are 'activity-only' health-contingent programs. Similar to other non-tobacco premium incentives, vaccine incentives increase the cost of coverage for employer mandate purposes. This means that if the incentive is a premium discount, the discount is treated as not earned, and thus, affordability is based on the assumed increased premium cost for the participant.”

[Full Article](#)

*Groom Law Group*



## COBRA Election and Payment Periods: Does One Year of “Tolling” Really Mean One Year?

“In Notice 2021-58, the IRS (with the blessing of DOL and HHS) clarified that the one-year Tolling Relief periods for COBRA elections and initial premium payments run concurrently not consecutively. That means that a qualified beneficiary generally will have only one year of total disregarded time for the election and initial payment periods.”

[Full Article](#)

*Proskauer*

## More Surprises on Surprise Billing: Will Federal or State Law Control?



“This article provides an overview of the concurrent jurisdiction Congress created through the No Surprises Act (NSA) and discusses key issues stakeholders should consider as the Departments continue to release regulations in preparation for the NSA's January 1, 2022, effective date.”

[Full Article](#)

*Epstein Becker Green*

## IRS's Draft 2021 ACA Reporting Forms and Instructions Incorporate Some Expected Changes But Omit Others

“Between The end of certain forms of relief is unsurprising, given the language of the 2020 extension notice. However, the 250-return threshold for electronic filing differs from the recent proposed regulations reducing the filing thresholds and aggregating different return types and suggests that the IRS may not finalize the proposal in time for the March 31, 2022 electronic filing deadline.”

[Full Article](#)

*Thomson Reuters / EBIA*