

Weekly Digest

• October 26, 2022 •

EMPLOYEE BENEFITS

Fixing the “Glitch” – The IRS Releases Final Rule Addressing the “Family Glitch”

“The affordability standard for an employee's PTC eligibility remains based on the cost of self-only coverage, so this regulatory change will not increase the number of employees who will newly become eligible for PTC-subsidized coverage on the Exchange ... The [2022 Regulations](#) do not affect the employer mandate penalty, because they do not change the affordability rules for employees themselves, and the employer mandate is only triggered when an employee, not a family member, receives a PTC.” [Full Article](#)

Groom Law Group



Upcoming Deadline Under the No Surprises Act – Air Ambulance Reporting by Group Health Plans and Insurance Issuers

“Though we are waiting for the final rule and for the Departments to establish a method for submitting the reports, plans and issuers should start ensuring that their systems and vendors are able to gather and collect the data identified by the Proposed Rule. Practically speaking, the heavy lifting associated with the reporting requirements is likely to fall on issuers and TPAs.” [Full Article](#)

Foley & Lardner LLP

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Cafeteria Plan COLA May Require Employer Action

"If your plan does not make an automatic change to increase the health FSA adjustment for future plan years, your plan document will need to be amended to permit your employees to put the additional \$200 in their health FSAs for 2023. And even if your Plan is automatically increased for cost-of living adjustments, you will need to amend any references to this limit in other documents, such as your SPDs or election forms." [Full Article](#)

Graydon

States Struggle to Ensure Equal Access to Behavioral Health Benefits Amid Mental Health Crisis

"Effective review and oversight of MHPAEA enforcement in the states are time- and resource-intensive processes which pose significant challenges to regulators ... Providers and patients are often unaware of insurers' obligations to provide equal access to mental health services under the federal parity law, removing a tool that states rely on to flag potential violations ... Funding from federal grants has been critical in state enforcement efforts..." [Full Article](#)

Robert Wood Johnson Foundation



Managing Expectations When Administering COBRA Open Enrollment Periods

"Qualified beneficiaries may modify their COBRA coverage during COBRA-defined open enrollment periods. Also ... qualified beneficiaries have the same rights to change their coverage during open enrollment periods as active employees. They are not limited to the rights they might have had as spouses or children of active employees." [Full Article](#)

Hamburger, Proskauer, Rose LLP



Taxation of Tuition Assistance Plans

"Since tuition assistance can be an expensive benefit for employers ... some employers will require employees to repay the benefit if they leave employment within a designated period of time after receiving the benefit What are the tax consequences to employees who receive a taxable tuition assistance amount from their employers subject to a repayment requirement, but who then leave employment and are required to repay all or a portion of the amount received?" [Full Article](#)

Boutwell Fay LLP