

# Weekly Digest

• March 15, 2023 •

## EMPLOYEE BENEFITS

### **Text of IRS Rev. Proc. 2023-17: Adjusted Applicable Dollar Amounts Under Section 4980H, for Calculation of 2024 Employer Shared Responsibility Payments (PDF)**

"This revenue procedure provides indexing adjustments for the applicable dollar amounts under Section § 4980H(c)(1) and (b)(1) of the Internal Revenue Code. These indexed amounts are used to calculate the employer shared responsibility payments (ESRP) under Section § 4980H(a) and (b)(1), respectively."

[Full Article](#)

**Internal Revenue Service (IRS)**



### **IRS Provides an "Electric Shock" By Lowering Mandatory Electronic Filing Threshold**

"Many plan sponsors, employers, and other filers not currently subject to mandatory electronic filing will be ensnared by the new regulations and be required to file returns electronically." [Full Article](#)

**Groom Law Group**

## In This Digest

### PAGE 1

#### **Text of IRS Rev. Proc. 2023-17: Adjusted Applicable Dollar Amounts Under Section 4980H, for Calculation of 2024 Employer Shared Responsibility Payments (PDF)**

*By, Internal Revenue Service (IRS)*

#### **IRS Provides an "Electric Shock" By Lowering Mandatory Electronic Threshold**

*By, Groom Law Group*

### PAGE 2

#### **What the End of the COVID-19 Pandemic Means for Employee Benefit Plan Deadlines and Coverage**

*By, Jackson Lewis P.C.*

#### **Departments Issue Guidance Requiring First Annual "Gag" Attestation by December 31, 2023**

*By, The Wagner Law Group*

#### **It Doesn't Have To Be That Way: Negotiating Good Service Provider Agreements Is More Important Than Ever**

*By, Holland & Hart LLP*

#### **Surprise-Billing Law Loophole: When 'Out of Network' Doesn't Quite Mean Out of Network**

*By, Kaiser Health News*

## What the End of the COVID-19 Pandemic Means for Employee Benefit Plan Deadlines and Coverage

"The calculation of normal deadlines will resume on July 10, 2023, for individuals whose Relief Event date was after July 10, 2022.... Employers would also be well served to review COBRA notices previously issued to determine if an updated notice or communication is merited in light of the impending end of the relief." [Full Article](#)

**Jackson Lewis P.C.**



## Departments Issue Guidance Requiring First Annual "Gag" Attestation by December 31, 2023

"While explicit, direct violations of the prohibition on gag clauses may not be difficult to determine, provisions that have the effect of restricting the disclosure of information or data in violation of the gag clause prohibitions may not be obvious." [Full Article](#)

**The Wagner Law Group**

## It Doesn't Have To Be That Way: Negotiating Good Service Provider Agreements Is More Important Than Ever

"It is time to get serious (and maybe even more serious) about privacy and security.... Employers who have employees located in California in particular should be looking at these rules to ensure that their benefit plan service providers are in compliance with these requirements." [Full Article](#)

**Holland & Hart LLP**



## Surprise-Billing Law Loophole: When 'Out of Network' Doesn't Quite Mean Out of Network

"What's the difference between a hospital that's 'in network' and one that's a 'participating provider'? In this case, by contracting with Regence as an out-of-network but also participating provider, Swedish straddled the line between being in and out of network." [Full Article](#)

**Kaiser Health News**