

# Weekly Digest

• February 19, 2024 •

EMPLOYEE  
BENEFITS

## **Draft IRS Publication 969: Health Savings Accounts and Other Tax-Favored Health Plans (PDF)**

"This is an early release draft of an IRS tax form... We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft."

[Full Article](#)

*Internal Revenue Service*



## **Tri-Agencies Issue FAQs on Contraceptive Coverage**

"Plans and issuers should conduct a thorough review of all contraceptive benefits to ensure that the benefits meet the coverage requirements, the limitations on cost-sharing, and the need for exceptions process, to the extent the contraceptive is subject to either cost share or some form of medical management..." [Full Article](#)

*Groom Law Group*

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## Federal Poverty Level Announced for 2024—What Does This Mean for Employer Shared Responsibility Rules?

"In January, the 2024 federal poverty level (FPL) was announced as \$15,060. This is an increase from \$14,580 in 2023. The annual FPL will impact ACA affordability calculations when using the FPL safe harbor to determine affordability." [Full Article](#)

*Winston & Strawn, LLP*



## Johnson & Johnson Case Signals Employee Drug Price Suits to Come

"A novel lawsuit from an employee suing Johnson & Johnson Inc. for allegedly mismanaging drug benefits appears a harbinger of litigation to come against companies, especially those that rely on pharmaceutical industry middlemen to negotiate pricing and rebates... Employers can mitigate their liability exposure to these types of cases by ensuring they are engaged in a prudent process in selecting and monitoring their service providers, according to benefits attorneys who represent companies." [Full Article](#)

*Bloomberg Law*

## Court Awards ERISA Penalties for Plan's Failure to Furnish Documents During COVID-19

"In litigation under the Employee Retirement Income Security Act (ERISA), a district court awarded modest penalties for a plan's failure to furnish certain requested plan documents during the COVID-19 pandemic. The court awarded ERISA statutory penalties of \$6,465." [Full Article](#)

*Thomson Reuters Practical Law*



## Transparency in Coverage Rules: When Accurate Estimates for Low-Utilization Items and Services Are Not Available

"The Departments of Labor, Treasury and Health and Human Services ("the Departments") issued an FAQ about the final Transparency in Coverage rules ("TIC Rules"). This FAQ addresses compliance with cost-sharing disclosure requirements where a plan is providing cost estimates based on claims data but there is extremely low utilization of the item or service at issue." [Full Article](#)

*Proskauer Rose LLP*