

CLIENT ALERT: QUALIFIED SMALL EMPLOYER HEALTH REIMBURSEMENT ARRANGEMENTS PERMITTED, BEGINNING IN 2017

12.13.2016

On December 13, 2016, President Obama signed the 21st Century Cures Act ("Act") into law. The Act allows qualified small employers to offer a new type of health reimbursement arrangement ("HRA") to help employees pay for their medical expenses, effective January 1, 2017. The new arrangement is called a "qualified small employer health reimbursement arrangement" (or a "QSEHRA"). QSEHRAs will not be considered "group health plans" under the Patient Protection and Affordable Care Act ("Affordable Care Act"), so market reform requirements will not apply to QSEHRAs.

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