Below please find the link to the Tuesday, January 14th, 2020
UBA Employer Webinar Series

"What Employers Need to Know About the New Final Rules on HRAs, Part 2"

http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=102782be-d319-408c-a5d5-b7b2fd4e3558

DESCRIPTION

This webinar will provide an overview of the new final rules on health reimbursement arrangements regarding individual coverage HRAs with an emphasis on the proposed rules regarding nondiscrimination and affordability by:

- Describing what a health reimbursement arrangement (HRA) is
- Describing the new individual coverage HRA
- Describing the types of individual coverage that can and cannot be integrated with an HRA
- Illustrating how the integration rules apply to an individual coverage HRA that is integrated with Medicare, emphasizing that Medicare eligible or entitled employees is not a class under the final rules
- Explaining how an employer would structure an individual coverage HRA, including the nondiscrimination rules, classes of employees, minimum class size, opt-out and reimbursement waiver provisions, individual coverage substantiation, and notice requirements
- Describing how Section 105(h) nondiscrimination applies to individual coverage HRAs, including the exceptions for increases in HRA amounts due to age and family size
- Discuss the importance of accurate reporting in light of the IRS' proposed penalty assessment letters
- Describing how the individual coverage HRA interacts with the employer shared responsibility provisions, including the affordability safe harbors and the new look-back month safe harbor and location safe harbor
- Describing best practices in offering HRAs under the final rules and proposed rules

This 60-minute intermediate level webinar will help employers understand individual coverage HRAs.

PRESENTER

Tiffani Greene is a member of the Employee Benefits Practice Group and the Prevention and Compliance Team at Fisher Phillips. She brings a unique mix of experience in the complex areas of employee benefits law and corporate compliance. From counseling on the day-to-day operations of employee benefits plans to assisting with regulatory risk mitigation, she has a deep understanding of her clients' needs and how to create effective solutions.

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Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months.