



Below please find the link to the Tuesday, September 17<sup>th</sup> 2019  
UBA Employer Webinar Series

## “What Employers Need to Know about the New Final Rules on Health Reimbursement Arrangements”

<http://webinars.ubabenefits.com/WebinarRecordingGateway/tabid/2890/Default.aspx?rid=f5485826-c1cd-45df-84c9-a8dad6fcc94f>

### DESCRIPTION

This webinar will provide an overview of the new final rules on health reimbursement arrangements by:

- Describing what a health reimbursement arrangement (HRA) is
- Describing the new types of HRAs: the individual coverage HRA and the excepted benefit 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
- 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 the individual coverage HRA interacts with COBRA, the premium tax credit, individual market special enrollment periods, employer shared responsibility provisions, and ERISA
- Briefly describing how an employer would structure an excepted benefit HRA
- Describing best practices in offering HRAs under the final rules

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

### PRESENTER

Chelsea Deppert is an associate in the Atlanta office of Fisher Phillips. She provides practical guidance to employers on the technical aspects of the Employee Retirement Income Security Act (ERISA) and other state and federal laws impacting the design, implementation and ongoing compliance of employee benefit plans and programs. She advises clients with respect to all aspects of employee benefits, including retirement plans, health and other welfare benefit plans.

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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.*