

American Benefits Council

P4P ... “Preparing for PPACA” Webinar:

Session #25: Application of Market Reforms to HRAs, FSAs; FSA Carryover Guidance

Thursday, November 21, 3:30 p.m. to 5:00 p.m. ET

P4P ... “Preparing for PPACA” Conference Call/Webinar Series

Session #25: Application of Market Reforms to HRAs, FSAs; FSA Rollover Guidance

Thursday, November 21, 3:30 p.m. to 5:00 p.m. ET

The American Benefits Council will continue its **P4P ... Preparing for PPACA** series on **Thursday, November 21, at 3:30 p.m. Eastern Time**, to discuss recent Internal Revenue Service (IRS) guidance affecting health reimbursement arrangements (HRAs) (including HRAs integrated with group health plans), health Flexible Spending Arrangements (health FSAs) and employee assistance programs (EAPs).

As we reported in the [September 13 Benefits Byte](#) and the Council’s [September 24 Benefits Blueprint](#) summary, IRS [Notice 2013-54](#) and Department of Labor (DOL) [Technical Release 2013-03](#) addressed the application of market reform and other Patient Protection and Affordable Care Act (PPACA) provisions with regard to HRAs (including HRAs integrated with group health plans), health FSAs and EAPs.

Also, as we reported in the [October 31 Benefits Byte](#), the IRS announced in [Notice 2013-71](#) that Internal Revenue Code Section 125 cafeteria plans will be permitted to allow up to \$500 of unused health flexible spending account (FSA) funds to be “carried over” for qualified medical expenses in the following year under certain circumstances.

A [Benefits Blueprint document on the market reform implications on HRAs and other arrangements](#), prepared by Crowell & Moring, is now available. A [Benefits Blueprint document summarizing the FSA carryover guidance](#), prepared by Crowell & Moring, is also available, as is [a summary](#) provided courtesy of Groom Law Group.

Kathryn Wilber, senior counsel, health policy will moderate the discussion with the following panelists:

- **Stephen Tackney**, Special Counsel to the Division Counsel / Associate Chief Counsel (Tax Exempt and Government Entities), Office of the Chief Counsel – IRS, who will discuss the IRS’ approach to developing the guidance.
- **Seth Perretta**, Crowell & Moring, and
- **Christine Keller**, Groom Law Group.

We will take questions from webinar participants throughout the session and attempt to answer as many as possible. Members are encouraged to [submit questions in advance](#) to Wilber at kwilber@abcstaff.org.

About the Series

The “P4P ... Preparing for PPACA” series, like our prior PPACA Compliance series, will examine the plan design and operational challenges and (where applicable) the opportunities presented by PPACA and its implementing regulations as employers proceed toward full implementation of the health law in 2014.

NEW! Council webinars may be used toward continuing education/renewal requirements for many professional accreditation programs, but only by means of self-certification. Descriptions of past programs are available by [clicking here](#). Please retain your registration confirmation for your verification records.

For questions related to registration – If you have colleagues at your organization who would like to participate in this session, but do not regularly receive Council materials, please contact [Deanna Johnson](#), director, membership, or [Sondra West](#), membership services coordinator, at (202) 289-6700.