

DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
Center for Consumer Information and Insurance Oversight
200 Independence Avenue SW
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From: Gary Cohen, Deputy Administrator and Director, Center for Consumer Information and Insurance Oversight

Title: Insurance Standards Bulletin Series – INFORMATION

Subject: Application of Affordable Care Act Provisions to Certain Healthcare Arrangements

Markets: Group

I. HRA Guidance

On September 13, 2013, the Department of the Treasury and the Department of Labor issued guidance addressing the applicability of the Affordable Care Act to certain healthcare arrangements, including Health Reimbursement Arrangements (HRAs). CMS concurs with the sections of the guidance that are applicable to the Department of Health and Human Services. The guidance can be found at:

Department of the Treasury: <http://www.irs.gov/pub/irs-drop/n-13-54.pdf>

Department of Labor: <http://www.dol.gov/ebsa/newsroom/tr13-03.html>

Where to get more information:

If you have any questions regarding this Bulletin, please email the CCIIO mailbox at phig@cms.hhs.gov (use “Healthcare Arrangements” as the subject of the email).