



Partner Russell Greenblatt Authors Comment on Interim Final Regulations on Behalf of HRAs

August 25, 2010

Russell Greenblatt, a partner in the firm's Employee Benefits and Executive Compensation Practice, authored a comment that was published by taxanalysts.com on interim final regulations published in the *Federal Register* regarding the Patient Protection and Affordable Care Act. The comment, written on behalf of two health reimbursement arrangements (HRAs), voices concerns with proposed regulations on preexisting medical conditions and benefits limitations, contending that if the regulations aren't revised, or at least clarified, employers will no longer be able to provide supplemental HRAs to employees as part of their employee benefit package.

In his criticism, Mr. Greenblatt writes, "As currently written, the regulation provides, or at least strongly implies, that with several notable exceptions many typical HRAs are no longer viable... There is no basis to believe that Congress intended to outlaw all supplemental HRAs. However, HRAs covered by the regulation would likely need to be terminated or substantially revised and reduced (such as by limiting benefits to retirees) in order to comply with the regulation as currently drafted and understood." The comment offers some recommendations regarding how to revise the regulation to interpret the statute and provide guidance. ("Tax Notes Today," August 25, 2010)

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