

## APPLICATION OF NONDISCRIMINATION RULES TO GROUP HEALTH PLANS DEFERRED

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In the past, there were no nondiscrimination rules that applied to employer-sponsored health coverage, outside of self-insured medical reimbursement plans. By “nondiscrimination,” this means that plans cannot be more favorable to highly compensated employees than to other employees. However, recent health care Acts now impose these rules on insured group health plans.

Due to lack of guidance on how to apply nondiscrimination rules in context of insured group health plans, the IRS has suspended the application of the nondiscrimination provisions (and any related sanctions) until after regulations or other administrative guidance is promulgated. Such guidance, when issued, will further provide for a time period for taxpayers to review and implement their provisions.

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