

Application of Nondiscrimination Rules to Fully Insured Health Plans Delayed

December 28, 2010

Under healthcare reform, as originally enacted, non-grandfathered fully-insured group health plans are subject to the nondiscrimination requirements of the Internal Revenue Code, effective for the first plan year beginning on or after September 23, 2010. In order to provide fully-insured group health plan sponsors with time to implement the required changes, the Departments of Treasury, Labor and Health and Human Services have delayed the effective date of compliance until after more specific guidance is issued. The announcement of the delayed effective date is available [here](#).