

Compliance with 90-Day Waiting Period Limitation in 2014

September 12, 2012

The Departments of Labor, Health and Human Services, and the Treasury recently issued guidance regarding health care reform's prohibition on group health plan waiting periods that exceed 90 days (IRS Notice 2012-59). This prohibition goes into effect for plan years beginning on and after January 1, 2014. The guidance can be relied on at least through the end of 2014; however, additional guidance may be issued for later years. This guidance may be helpful to employers which have employees that work variable hours because it permits an employer to take up to one year to determine full-time status of the employee (for purposes of determining eligibility for the health plan) without violating the 90-day waiting period requirement. Notice 2012-59 can be found [here](#).