

DOL, HHS, and Treasury Issue Joint FAQs on Compliance of Premium Reimbursement Arrangements

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The U.S. Departments of Labor (**DOL**), Health and Human Services (**HHS**), and Treasury issued guidance confirming that employers may not reimburse employees for the cost of individual health coverage, either on a pre-tax or post-tax basis. Additionally, the guidance makes clear that an employer may not offer high-risk employees a choice between cash and coverage under the employer's plan. The DOL will consider such an offer to be discriminatory. The FAQs can be found [here](#).