

Restricted Annual Limits of Health Reform Do Not Apply to Stand-Alone HRAs

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The Department of Health and Human Services recently issued a class exemption exempting health reimbursement arrangements (HRAs) in effect prior to September 23, 2010 from compliance with PPACA's restricted annual limit requirements until January 1, 2014. As a result, HRAs do not have to apply for waivers from the restricted annual limits of \$750,000 in 2011, \$1.25 million in 2012, and \$2 million in 2013. A copy of the class exemption is available [here](#).