

November 9, 2010

## Health Care Reform Year-End Action Items

As year-end quickly approaches, plan sponsors of group health plans have several action items to complete. The Patient Protection and Affordable Care Act (as amended by the Health Care and Education Reconciliation Act) ("PPACA") imposes various new coverage and reporting requirements on both fully-insured and self-insured group health plans, many of which become effective January 1, 2011 for calendar year group health plans. As such, all group health plans will need to implement year-end plan changes and certain amendments, as well as issue new notices to participants and beneficiaries.

Plan sponsors must review their plans and finalize decisions with respect to grandfathered status, which will dictate plan design changes and follow-up notice requirements to plan participants and beneficiaries. If group health plans qualify as "mini med" plans, sponsors must determine whether it will apply for a waiver of the restricted annual limits for 2011. Finally, plan sponsors must adopt timely amendments to implement the necessary health care reform changes.

To read more about the numerous health care reform changes see our alert dated [March 30, 2010](#).

For assistance with your group health plan year-end compliance requirements, or if you have questions about any other employee benefit matters, please contact a member of our Benefits Law Group.

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