



Benefit Trends

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HEALTH CARE REFORM – SPECIAL EDITION

Non-discrimination Testing Delayed for Insured Plans

LEGISLATIVE BRIEF

December 22, 2010

At 4:00 PM Eastern Standard Time today, the Department of Treasury (IRS) issued [Notice 2011-1](#) delaying implementation of the non-discrimination rules for insured plans (required under Section 2716 of the Public Health Service Act as promulgated under the new Health Care Reform laws).

In brief, the Notice states, that because regulatory guidance is essential to the operation of these new rules, the IRS, Departments of Labor (DOL) and Health and Human Services (HHS) collectively have determined that **compliance should not be required until** the first day of the plan year beginning after such guidance has been issued.

We will provide additional comments on the contents of this Notice as time permits.

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