



February 9, 2012

Final SBC Regulations

Final SBC rules were released this morning. As noted in a prior post, the agencies have delayed the application of the final SBC rules to the first plan year on or after September 23, 2012. Effectively, this means that SBCs must be issued for the 2013 calendar year, as well as new hires and special enrollments beginning January 1, 2013. Although additional clarification may be needed from the agencies, it appears that employers have until December 1, 2012 to issue SBCs effective for the 2013 calendar year. Our team will be preparing an analysis of these rules for distribution next week. The public announcement can be found at the following link:

<http://www.hhs.gov/news/press/2012pres/02/20120209a.html>