June 11, 2012

Stand Alone HRAs and Minimum Value

Since the Affordable Care Act was passed many have thought about how stand-alone HRAs would survive in a post-Affordable Care Act world. Further doubts about stand-alone HRAs have grown since the release of IRS Notice 2012-31, where the IRS set forth three possible ways of calculating a plan's minimum value. Today, the health and welfare team submitted comments to the IRS that set forth in broad terms how stand-alone HRAs coupled with individual policies could satisfy minimum value and thrive in 2014 and beyond. You can view our comments at http://www.kilpatricktownsend.com. Once there, click on "Knowledge Center" and then "Publications." Our comments are located under the "other publications" heading on the left side of the screen.