

PUBLICATIONS

Employment & Employee Benefits Developments (*Health Plans*)

2012 Year-End Health Plan Highlights and Reminders

December 13, 2012

Over the past year, the Departments of Labor, Treasury and Health and Human Services, as well as the Internal Revenue Service, have issued a variety of statutory and regulatory provisions with which group health plans must comply. In this issue of the Schulte Roth & Zabel *Employment & Employee Benefits Developments* newsletter, we provide an overview of these provisions, including, now that the election has come and gone, updated guidance on the Patient Protection and Affordable Care Act and a summary of the key PPACA provisions set to take effect in 2014 and beyond, so that employers and other plan sponsors can continue to assess the effects that these changes will have on financial and administrative planning and to ensure their plans maintain compliance.

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