



TaxNewsFlash

United States

No. 2017-101
February 27, 2017

Notice 2017-20: Relief for “small employer health reimbursement” notice

The IRS today released an advance version of Notice 2017-20 extending the period for an employer to provide notice under a “qualified small employer health reimbursement arrangement” (QSEHRA) until additional IRS guidance is issued.

Notice 2017-20 [PDF 163 KB] extends the period for an employer providing a qualified small employer health reimbursement arrangement (QSEHRA)—as added to the Code by legislation enacted December 13, 2016—to furnish an initial written notice to its eligible employees regarding the QSEHRA. The period is extended from March 13, 2017 (90 days after enactment) to at least 90 days after additional guidance regarding the contents of the QSEHRA notice is issued.

Today’s IRS notice also provides transition relief from penalties for failure to furnish the written notice until after further guidance has been issued.

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