

TaxNewsFlash

United States



No. 2023-384 October 27, 2023

Proposed regulations: Guidance under No Surprises Act, including federal independent dispute resolution (IDR) process

The Treasury Department and IRS—along with the Department of Labor (DOL) and the Department of Health and Human Services (HHS)—today released for publication in the Federal Register proposed regulations (REG 122319-22) providing guidance under the No Surprises Act (part of the Consolidated Appropriations Act, 2021), including regarding the federal independent dispute resolution (IDR) process.

The proposed regulations [PDF 1.1 MB] (443 pages) would:

- Set forth new requirements relating to the disclosure of information that group health plans and health insurance issuers offering group or individual health insurance coverage must include along with the initial payment or notice of denial of payment for certain items and services subject to the surprise billing protections in the No Surprises Act
- Require plans and issuers to communicate information by using claim adjustment reason codes (CARCs) and remittance advice remark codes (RARCs), as specified in guidance, when providing any paper or electronic remittance advice to an entity that does not have a contractual relationship with the plan or issuer
- Amend certain requirements related to the open negotiation period preceding the federal IDR process, the initiation of the federal IDR process, the federal IDR dispute eligibility review, and the payment and collection of administrative fees and certified IDR entity fees
- Define bundled payment arrangements
- Amend requirements related to batched items and services
- Amend the rules for extensions of timeframes due to extenuating circumstances
- Require plans and issuers to register in the federal IDR portal

Comments on the proposed regulations are due by the date that is 60 days after the proposed regulations are published in the Federal Register, which is scheduled to be November 3, 2023.

kpmg.com/socialmedia



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to <u>Washington National Tax</u>. For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.3712, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to Washington National Tax.

Privacy | Legal