

Name of Course:

Consolidated Appropriations Act of 2021

CE Requested: 1 hour

Determination of Course Hours

Level:

Presented by:

Viewing Material: PowerPoint

Target Audience:

Course Delivery: Webinar instruction/Power point

Overview: Just before the Christmas holiday, Congress passed a \$1.4 trillion omnibus bill that included provisions on COVID-19 relief, a ban on surprise billing, disclosure of broker compensation, the ability for employees to roll over funds from Flexible Spending Accounts and much more. What do these provisions mean from an employer and benefits perspective?

- I. Introduction
 - a. Continuing Resolution
 - i. Background/description
 - ii. Congressional Activity
 - iii. Inclusion of provisions
 - II. Benefit Plan Provisions
 - a. Surprise Billing
 - b. Broker Compensation Disclosure
 - c. Temporary Special Rules for FSAS and DCAS
 - d. Transparency
 - III. Employer Practices
 - a. Families First Coronavirus
 - b. Extension and Phase-out of Unemployment
 - c. Exclusion of Employer Payments on Student Loans
 - d. Credit for Paid Family and Medical Leave
 - IV. Business Applications
 - a. Payment Protection Provisions (PPP)
 - b. Payroll Tax Delay
 - c. Employee Retention Credits
 - V. Next Steps
 - a. Employer checklist
 - b. Q&A
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