

118TH CONGRESS
1ST SESSION

H. R. 3798

To amend the Internal Revenue Code of 1986 to inform employers of flexible health insurance benefits.

IN THE HOUSE OF REPRESENTATIVES

JUNE 5, 2023

Ms. TENNEY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to inform employers of flexible health insurance benefits.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Small Business Flexi-
5 bility Act”.

6 **SEC. 2. NOTIFICATION OF FLEXIBLE HEALTH INSURANCE**
7 **BENEFITS.**

8 (a) IN GENERAL.—Subchapter C of chapter 100 of
9 the Internal Revenue Code of 1986 is amended by adding
10 at the end the following new section:

1 **“SEC. 9835. NOTIFICATION OF FLEXIBLE HEALTH INSUR-**
2 **ANCE BENEFITS.**

3 “(a) IN GENERAL.—Not later than 1 year after the
4 date of enactment of this section, the Secretary shall no-
5 tify employers of the availability of tax-advantaged flexible
6 health insurance benefits, with an initial focus on small
7 businesses.

8 “(b) DEFINITIONS.—In this section:

9 “(1) EMPLOYER.—The term ‘employer’ has the
10 meaning given such term in section 3(5) of the Em-
11 ployee Retirement Income Security Act (29 U.S.C.
12 1002(5)).

13 “(2) FLEXIBLE HEALTH INSURANCE BENE-
14 FITS.—The term ‘flexible health insurance benefits’
15 means—

16 “(A) an individual contribution health re-
17 imbursement arrangement (as described in the
18 rule entitled ‘Health Reimbursement Arrange-
19 ments and Other Account-Based Group Health
20 Plans’ (84 Fed. Reg. 28888 (June 20, 2019)));

21 “(B) a qualified small employer health re-
22 imbursement arrangement (as defined in sec-
23 tion 9831(d)(2)); or

24 “(C) the small employer health insurance
25 credit.”.

- 1 (b) CLERICAL AMENDMENT.—The table of sections
- 2 for subchapter C of chapter 100 of such Code is amended
- 3 by adding at the end the following new item:

“Sec. 9835. Notification of flexible health insurance benefits.”.

