

Union Calendar No. 82

118TH CONGRESS
1ST SESSION

H. R. 3798

[Report No. 118–106]

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

JUNE 12, 2023

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on June 5, 2023]

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 the*
9 *Internal Revenue Code of 1986 is amended by adding at*
10 *the end the following new section:*

11 **“SEC. 9835. NOTIFICATION OF FLEXIBLE HEALTH INSUR-**

12 **ANCE BENEFITS.**

13 *“(a) IN GENERAL.—Not later than 1 year after the*
14 *date of enactment of this section, the Secretary shall notify*
15 *employers of the availability of tax-advantaged flexible*
16 *health insurance benefits, with an initial focus on small*
17 *businesses.*

18 *“(b) DEFINITIONS.—In this section:*

19 *“(1) EMPLOYER.—The term ‘employer’ has the*
20 *meaning given such term in section 3(5) of the Em-*
21 *ployee Retirement Income Security Act (29 U.S.C.*
22 *1002(5)).*

23 *“(2) FLEXIBLE HEALTH INSURANCE BENE-*
24 *FITS.—The term ‘flexible health insurance benefits’*
25 *means—*

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

6 “(B) a qualified small employer health re-
7 imbursement arrangement (as defined in section
8 9831(d)(2)); and

9 “(C) the small employer health insurance
10 credit determined under section 45R.”

11 (b) *CLERICAL AMENDMENT.*—*The table of sections for*
12 *subchapter C of chapter 100 of such Code is amended by*
13 *adding at the end the following new item:*

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

Union Calendar No. 82

118TH CONGRESS
1ST Session

H. R. 3798

[Report No. 118-1061]

A BILL

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

JUNE 12, 2023

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed