§ 149.105  
(d) For purposes of determining amounts below the cost threshold and above the cost limit for any given early retiree, all costs for health benefits paid by the employment-based plan (or by the insurer, if applicable), or by or on behalf of, an early retiree, for all benefit options the early retiree is enrolled in with respect to a given certified employment-based plan for a given plan year, will be combined. For each early retiree enrolled in an employment-based plan, there is only one cost threshold and one cost limit per plan year regardless of the number of benefit options the early retiree is enrolled in during that plan year.

§ 149.105 Transition provision.  
For a certified plan that has a plan year that begins before June 1, 2010 and ends on any date thereafter, the reinsurance amount for the plan year must be determined as follows:  
(a) With respect to claims incurred before June 1, 2010, the amount of such claims up to $15,000 count toward the cost threshold and the cost limit. The amount of claims incurred before June 1, 2010 that exceed $15,000 are not eligible for reimbursement and do not count toward the cost limit.  
(b) The reinsurance amount to be paid is based only on claims incurred on and after June 1, 2010, that fall between the cost threshold and cost limit for the plan year.

§ 149.110 Negotiated price concessions.  
(a) The amount of negotiated price concessions that will be taken into account in determining the reinsurance amount will reflect negotiated price concessions that have already been subtracted from the amount the employment-based plan or insurer paid for the cost of health benefits and the amount of post-point-of-sale negotiated price concessions received.  
(b) At a time specified by the Secretary, sponsors are required to disclose the amount of post-point-of-sale price concessions that were received but not accounted for in their submitted claims.

§ 149.115  
(a) The cost threshold is equal to $15,000 for plan years that start on any date before October 1, 2011.  
(b) The cost limit is equal to $90,000 for plan years that start on any date before October 1, 2011.  
(c) The cost threshold and cost limit specified in paragraphs (a) and (b) of this section, for plan years that start on or after October 1, 2011, will be adjusted each fiscal year based on the percentage increase in the Medical Care Component of the Consumer Price Index for all urban consumers (rounded to the nearest multiple of $1,000) for the year involved.

Subpart D—Use of Reimbursements

§ 149.200 Use of reimbursements.  
(a) A sponsor must use the proceeds under this program:  
(1) To reduce the sponsor’s health benefit premiums or health benefit costs,  
(2) To reduce health benefit premium contributions, copayments, deductibles, coinsurance, or other out-of-pocket costs, or any combination of these costs, for plan participants, or  
(3) To reduce any combination of the costs in (a)(1) and (a)(2) of this section.  
(b) Proceeds under this program must not be used as general revenue for the sponsor.

Subpart E—Reimbursement Methods

§ 149.300 General reimbursement rules.  
Reimbursement under this program is conditioned on provision of accurate information by the sponsor or its designee. The information must be submitted, in a form and manner and at the times provided in this subpart and other guidance specified by the Secretary. A sponsor must provide the information specified in section §149.335.