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Interim Final Rules for Group Health Plans and Health Insurance Issuers Relating to Dependent Coverage of Children to Age 26 Under the Patient Protection and Affordable Care Act

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Submitter Information

General Comment

Group health plans are subject to ERISA and ERISA Sec. 3(39) defines "plan year" as the calendar, policy, or fiscal year on which the records of the plan are kept. Many times an ERISA plan year runs on a calendar year, but provides a group medical policy that renews at a later date (e.g. June 1). Can you please clarify in this scenario when a group health plan must comply with the requirements of Part A and C of Title I of the Patient Protection Act (including extending coverage to children up to age 26). Is it effective with the ERISA plan year (e.g. January 1, 2011 or could it be delayed until June 1, 2011 in connection with the policy renewal.). There are varying interpretations.