

## SMALL BUSINESS HEALTHCARE RELIEF ACT ALERT

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### House Passes Small Business Healthcare Relief Act (HR 5447)

By **David J. Hochman**, Partner

Earlier this week, the House of Representatives, with bi-partisan support, passed the **Small Business Healthcare Relief Act (“SBHRA”)**. Under current provisions of the Patient Protection and Affordable Care Act, an employer that does not maintain a group health insurance plan, but reimburses employees for premiums for their individual health insurance, can be liable for a penalty of \$100 per day for each employee reimbursed for health insurance premiums. This can be as much as \$36,500 per year, per employee. The SBHRA will make it possible for small employers to again reimburse employees on a pre-tax basis for some or all of the premiums for their individual health insurance policy. This legislation now moves to the Senate (as SB 3060) where it has been assigned to the Senate Finance Committee.

The Senate bill is currently co-sponsored by Senators Michael Bennet (D-CO), Christopher Coons (D-DE), Corey Gardner (R-CO), Heidi Heitkamp (D-ND), Johnny Isakson (R-GA), Ron Johnson (R-WI), Rob Portman (R-OH), Lisa Murkowski (R-AK), Pat Roberts (R-KS), Jon Tester (D-MT), David Vitter (R-LA), and Mark Warner (D-VA). It has the support of several major business organizations including the **U.S. Chamber of Commerce**, **National Federation of Independent Business**, **Small Business Council of America**, and the **Council of Affordable Health Coverage**.

For additional information on how this legislation may benefit your company if enacted, please contact one of the listed Roetzel attorneys.

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