



(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

# H. R. 3798

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

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## IN THE HOUSE OF REPRESENTATIVES

M. \_\_\_\_\_ introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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## 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".

1 **SEC. 2. NOTIFICATION OF FLEXIBLE HEALTH INSURANCE**  
2 **BENEFITS.**

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

6 **“SEC. 9835. NOTIFICATION OF FLEXIBLE HEALTH INSUR-**  
7 **ANCE BENEFITS.**

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

13 “(b) DEFINITIONS.—In this section:

14 “(1) EMPLOYER.—The term ‘employer’ has the  
15 meaning given such term in section 3(5) of the Em-  
16 ployee Retirement Income Security Act (29 U.S.C.  
17 1002(5)).

18 “(2) FLEXIBLE HEALTH INSURANCE BENE-  
19 FITS.—The term ‘flexible health insurance benefits’  
20 means—

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

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

4                   “(C) the small employer health insurance  
5                   credit.”.

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

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