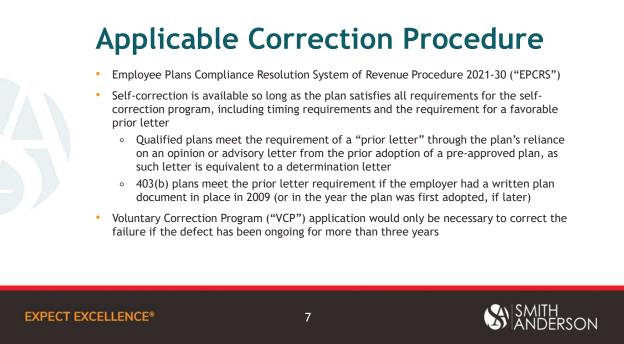
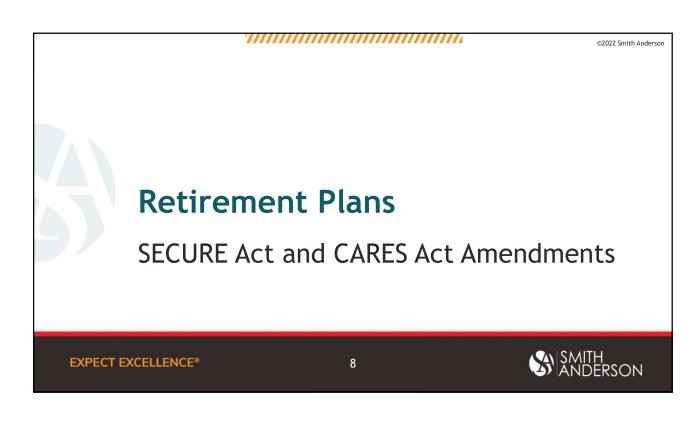


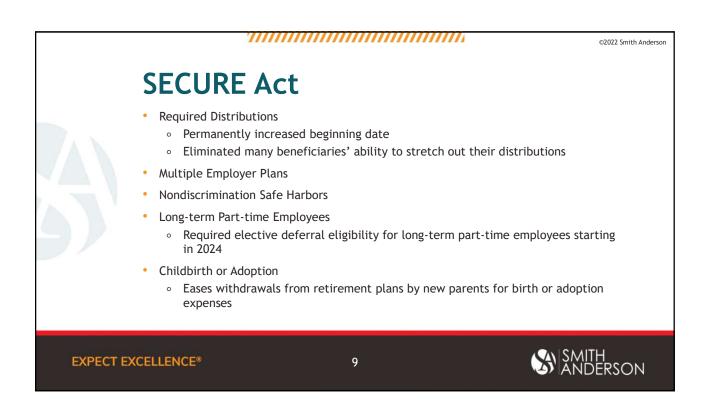


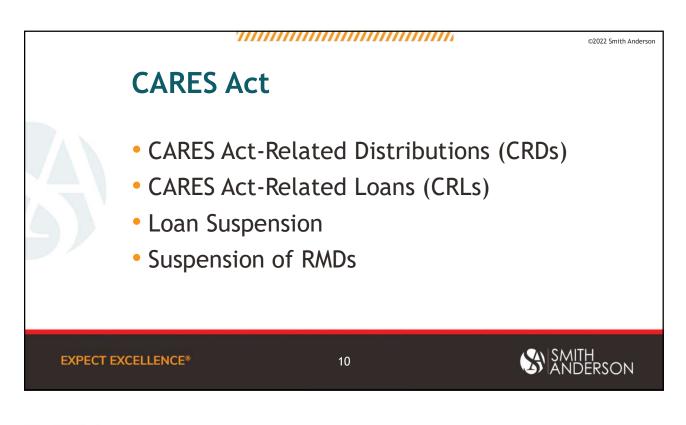
©2022 Smith Anderson



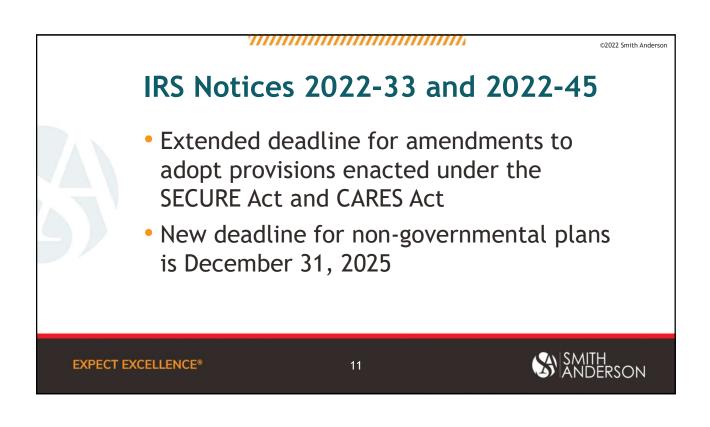


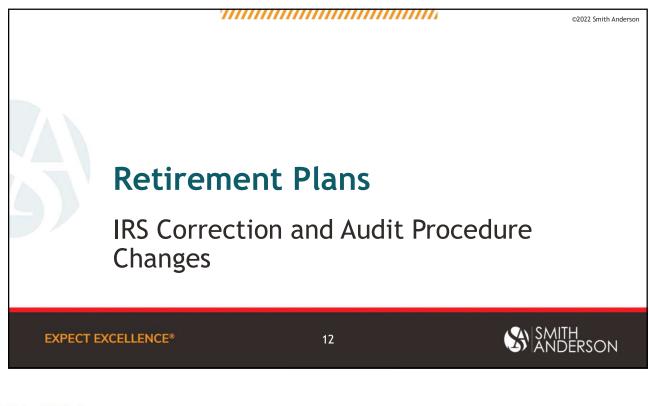




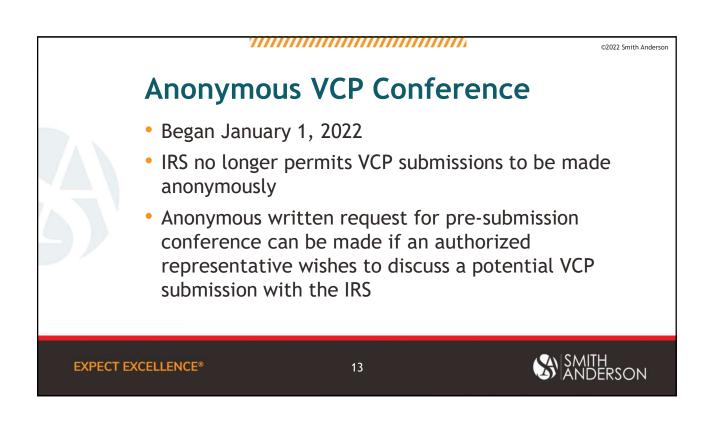


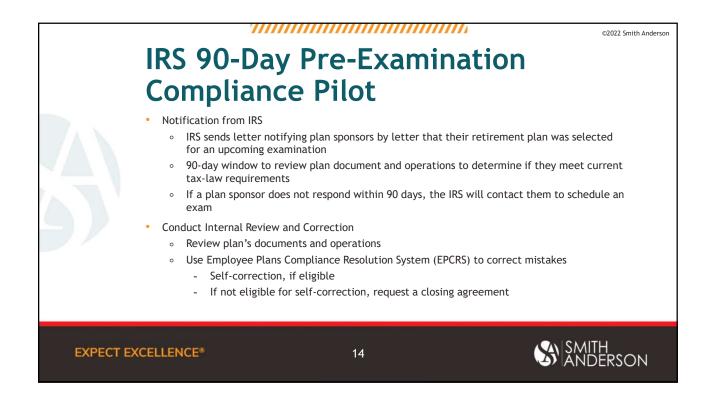




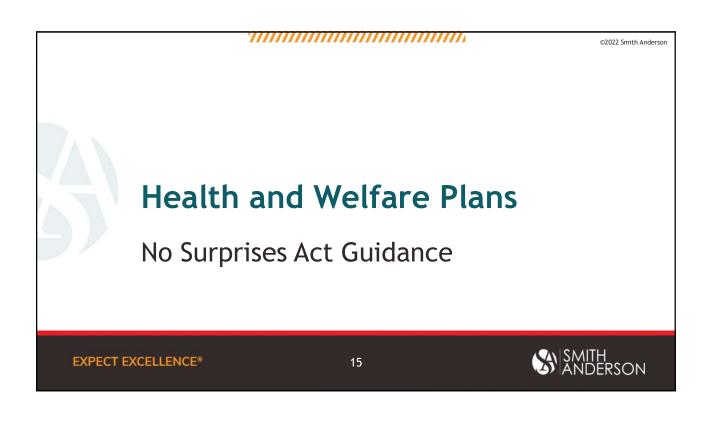


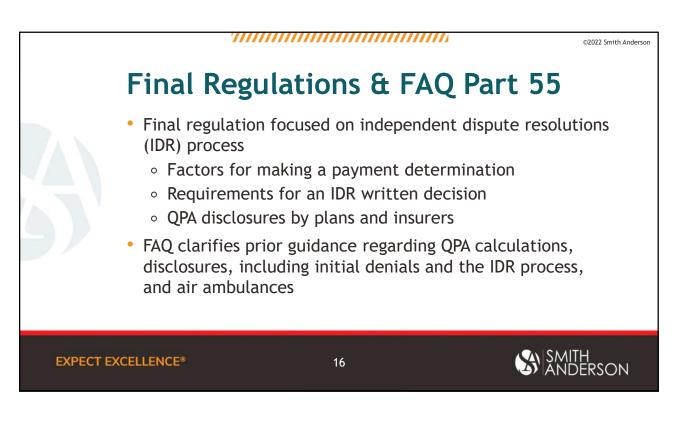






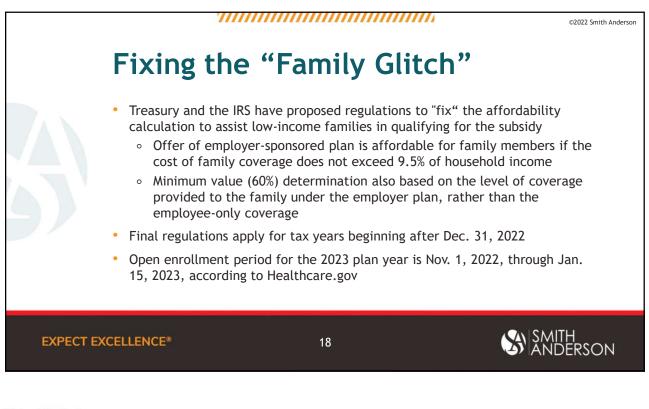




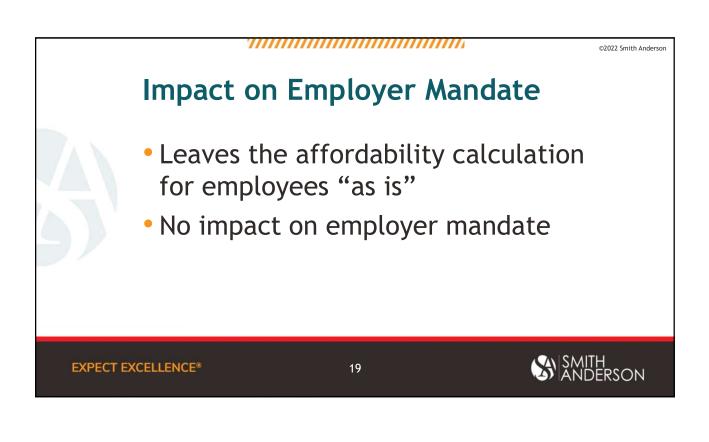


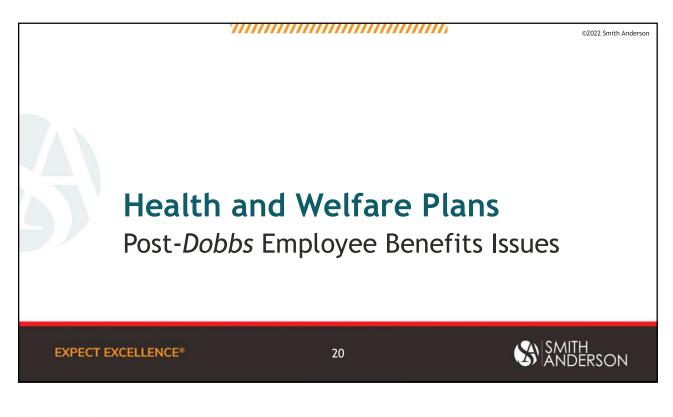




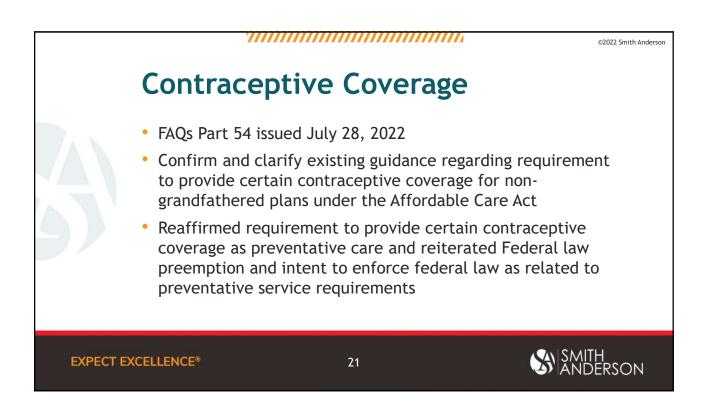
















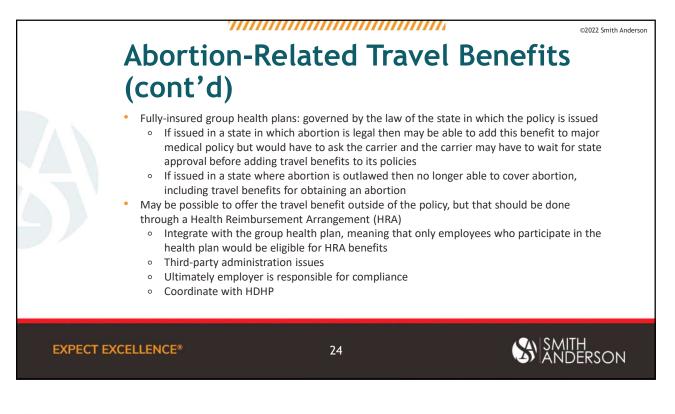
Abortion-Related Travel Benefits

 Group health plan can only reimburse, on a non-taxable basis, "medical care" as that term is defined under Internal Revenue Code Section 213(d)

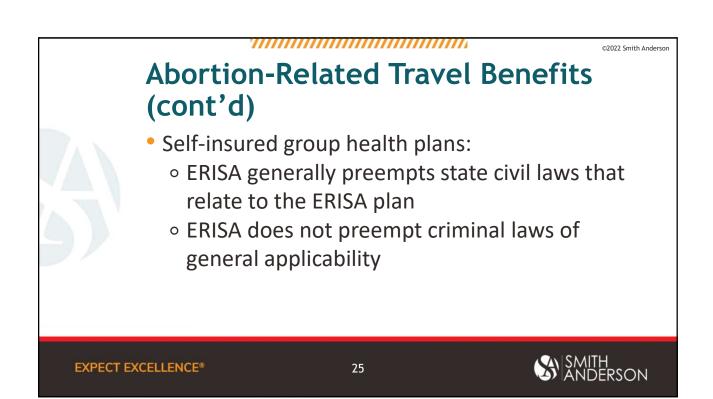
- 1973 IRS Revenue Ruling, IRS stated that services for an abortion, in a State where it is legal, are considered medical care under Code Section 213(d)
- Code Section 213(d)(1)(B) provides that medical care includes amounts paid "for transportation primarily for and essential to medical care"
- Generally subject to ERISA, the Affordable Care Act, HIPAA, and COBRA

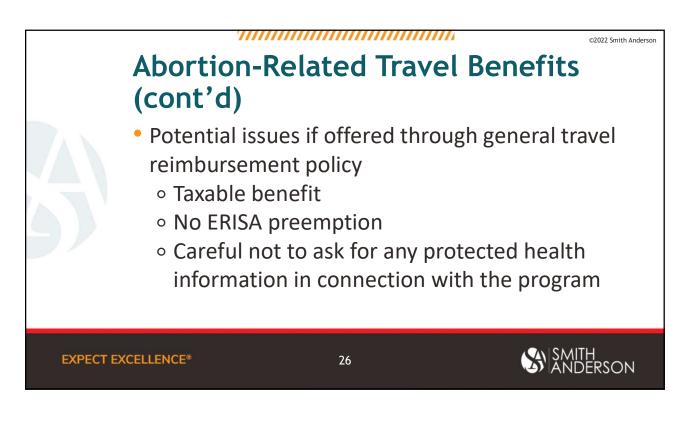
23

EXPECT EXCELLENCE®













Employee Benefit Plan Hot Topics

What Employers Want to Know

Kara Brunk October 25, 2022

EXPECT EXCELLENCE®

