

## July 2, 2021, HBR Alert



### Employing Unit Invoicing: American Rescue Plan Act

The State Health Plan's previous HBR Alert discussed the payroll tax reporting for assistance-eligible individuals under the American Rescue Plan Act (ARPA). This guidance was issued on June 10, 2021, and can be accessed [here](#).

Since that HBR Alert was released, the Plan and iTEDIUM have received quite a few inquiries about how invoicing for the ARPA premiums will be handled. We are diligently working on developing these next steps for the invoice process. However, the Plan does not have a sample invoice to share at this time. We will provide more information and direction as it becomes available.

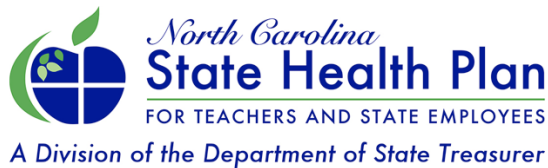
**We can clarify that the ARPA premiums will not be included on the monthly premium invoice you access via the eBilling tool nor will the invoice be generated or housed by iTEDIUM, the Plan's billing administrator.** This will be a separate invoice that will be emailed or mailed, as yet to be determined, to each employing unit. These separate invoices will include summary information about the amount due to the Plan as well as supplemental details supporting the invoices.

As the previous HBR Alert discussed, the Plan anticipates invoicing employing units for their participating assistance eligible individuals in the fourth quarter of 2021. The exact date has not been determined.

We want to make sure we are in a good rhythm with enrollment and reporting before we move to invoicing.

**It is imperative for employing units to follow the process and claim the appropriate tax credit in order to receive the federal subsidies provided for this program under the ARPA.** Employing units with questions about reporting these assistance eligible individuals on quarterly tax returns should consult their internal tax experts and/or legal counsel.

Previous HBR Alerts regarding this topic have been posted to the Plan's [website](#).



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