

Superseded 5/12/2015

31A-30-202 Definitions.

For purposes of this part:

- (1) "Defined benefit plan" means an employer group health benefit plan in which:
 - (a) the employer selects the health benefit plan or plans from a single insurer;
 - (b) employees are not provided a choice of health benefit plans on the Health Insurance Exchange; and
 - (c) the employer is subject to contribution requirements in Section 31A-30-112.
- (2) "Defined contribution arrangement":
 - (a) means a defined contribution arrangement employer group health benefit plan that:
 - (i) complies with this part; and
 - (ii) is sold through the Health Insurance Exchange in accordance with Title 63M, Chapter 1, Part 25, Health System Reform Act; and
 - (b) beginning January 1, 2011, includes an employer choice of either a defined contribution arrangement health benefit plan or a defined benefit plan offered through the Health Insurance Exchange.
- (3) "Health reimbursement arrangement" means an employer provided health reimbursement arrangement in which reimbursements for medical care expenses are excluded from an employee's gross income under the Internal Revenue Code.
- (4) "Producer" is as defined in Subsection 31A-23a-501(4)(a).
- (5) "Section 125 Cafeteria plan" means a flexible spending arrangement that qualifies under Section 125, Internal Revenue Code, which permits an employee to contribute pre-tax dollars to a health benefit plan.
- (6) "Small employer" is defined in Section 31A-1-301.