

# Discrimination Testing

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## H.R. 3590

### **`SEC. 2716. PROHIBITION ON DISCRIMINATION IN FAVOR OF HIGHLY COMPENSATED INDIVIDUALS.**

`(a) In General- A group health plan (other than a self-insured plan) shall satisfy the requirements of section 105(h)(2) of the Internal Revenue Code of 1986 (relating to prohibition on discrimination in favor of highly compensated individuals).

`(b) Rules and Definitions- For purposes of this section--

`(1) CERTAIN RULES TO APPLY- Rules similar to the rules contained in paragraphs (3), (4), and (8) of section 105(h) of such Code shall apply.

`(2) HIGHLY COMPENSATED INDIVIDUAL- The term `highly compensated individual' has the meaning given such term by section 105(h)(5) of such Code.'.