

ject of the report, and, for each such drug, the change in amounts expended by the plan in each such plan year.

(7) Total spending on health care services by such group health plan, broken down by—

- (A) the type of costs, including—
  - (i) hospital costs;
  - (ii) health care provider and clinical service costs, for primary care and specialty care separately;
  - (iii) costs for prescription drugs; and
  - (iv) other medical costs, including wellness services; and
- (B) spending on prescription drugs by—
  - (i) the health plan; and
  - (ii) the participants and beneficiaries.

(8) The average monthly premium—

- (A) paid by employers on behalf of participants and beneficiaries, as applicable; and
- (B) paid by participants and beneficiaries.

(9) Any impact on premiums by rebates, fees, and any other remuneration paid by drug manufacturers to the plan or its administrators or service providers, with respect to prescription drugs prescribed to participants or beneficiaries in the plan, including—

- (A) the amounts so paid for each therapeutic class of drugs; and
- (B) the amounts so paid for each of the 25 drugs that yielded the highest amount of rebates and other remuneration under the plan from drug manufacturers during the plan year.

(10) Any reduction in premiums and out-of-pocket costs associated with rebates, fees, or other remuneration described in paragraph (9).

#### (b) Report

Not later than 18 months after the date on which the first report is required under subsection (a) and biannually thereafter, the Secretary, acting in coordination with the Inspector General of the Department of the Treasury, shall make available on the internet website of the Department of the Treasury a report on prescription drug reimbursements under group health plans, prescription drug pricing trends, and the role of prescription drug costs in contributing to premium increases or decreases under such plans, aggregated in such a way as no drug or plan specific information will be made public.

#### (c) Privacy protections

No confidential or trade secret information submitted to the Secretary under subsection (a) shall be included in the report under subsection (b).

(Added Pub. L. 116-260, div. BB, title II, §204(c), Dec. 27, 2020, 134 Stat. 2920.)

#### Editorial Notes

##### REFERENCES IN TEXT

The date of enactment of the Consolidated Appropriations Act, 2021, referred to in subsec. (a), is the date of enactment of Pub. L. 116-260, which was approved Dec. 27, 2020.

#### Subchapter C—General Provisions

Sec.  
9831. General exceptions.

Sec.  
9832. Definitions.  
9833. Regulations.  
9834. Enforcement.

#### Editorial Notes

##### AMENDMENTS

2008—Pub. L. 110-233, title I, §103(e)(2), May 21, 2008, 122 Stat. 899, added item 9834.

1997—Pub. L. 105-34, title XV, §1531(a)(3), Aug. 5, 1997, 111 Stat. 1081, added subchapter heading and analysis.

#### § 9831. General exceptions

##### (a) Exception for certain plans

The requirements of this chapter shall not apply to—

- (1) any governmental plan, and
- (2) any group health plan for any plan year if, on the first day of such plan year, such plan has less than 2 participants who are current employees.

##### (b) Exception for certain benefits

The requirements of this chapter shall not apply to any group health plan in relation to its provision of excepted benefits described in section 9832(c)(1).

##### (c) Exception for certain benefits if certain conditions met

###### (1) Limited, excepted benefits

The requirements of this chapter shall not apply to any group health plan in relation to its provision of excepted benefits described in section 9832(c)(2) if the benefits—

- (A) are provided under a separate policy, certificate, or contract of insurance; or
- (B) are otherwise not an integral part of the plan.

###### (2) Noncoordinated, excepted benefits

The requirements of this chapter shall not apply to any group health plan in relation to its provision of excepted benefits described in section 9832(c)(3) if all of the following conditions are met:

- (A) The benefits are provided under a separate policy, certificate, or contract of insurance.
- (B) There is no coordination between the provision of such benefits and any exclusion of benefits under any group health plan maintained by the same plan sponsor.
- (C) Such benefits are paid with respect to an event without regard to whether benefits are provided with respect to such an event under any group health plan maintained by the same plan sponsor.

(C) Such benefits are paid with respect to an event without regard to whether benefits are provided with respect to such an event under any group health plan maintained by the same plan sponsor.

###### (3) Supplemental excepted benefits

The requirements of this chapter shall not apply to any group health plan in relation to its provision of excepted benefits described in section 9832(c)(4) if the benefits are provided under a separate policy, certificate, or contract of insurance.

##### (d) Exception for qualified small employer health reimbursement arrangements

###### (1) In general

For purposes of this title (and notwithstanding any other provision of this title), the