



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 54

[REG-115615-17]

RIN 1545-BN92

Religious Exemptions and Accommodations for Coverage of Certain Preventive Services Under the Affordable Care Act; Proposed Rulemaking

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: In this issue of the **Federal Register**, the Department of Treasury and the IRS are issuing two sets of temporary regulations related to section 9815 of the Internal Revenue Code.

The first set of temporary regulations, as published in TD 9827, amends final regulations published under the provisions of the Patient Protection and Affordable Care Act (the Affordable Care Act) and relates to expanded exemptions to protect religious beliefs for entities and individuals with objections based on religious beliefs whose health plans are subject to a mandate of contraceptive coverage through guidance issued pursuant to the Affordable Care Act.

These proposed regulations refer to that first set of temporary regulations. The second set of temporary regulations, as published in TD 9828, amends the first set of temporary regulations, as published in TD 9827, to add an exemption to protect moral convictions for entities and individuals with objections based on those beliefs whose health plans are subject to the mandate of contraceptive coverage.

DATES: Written or electronic comments and requests for a public hearing must be received by

December 5, 2017.

ADDRESSES: Send submissions to: CC:PA:LPD:PR (REG-115615-17), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered to: CC:PA:LPD:PR (REG-115615-17), Courier's Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington DC 20224. Alternatively, taxpayers may submit comments electronically via the Federal eRulemaking Portal at <http://www.regulations.gov> (IRS REG-115615-17).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Karen Levin at 202-317-5500; concerning submissions of comments, Regina Johnson at 202-317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION:

Background and Explanation of Provisions

The temporary regulations published elsewhere in this issue of the **Federal Register** amend §§ 54.9815-2713 and 54.9815-2713A of the Miscellaneous Excise Tax Regulations. The temporary regulations provide guidance to certain entities and individuals whose health plans are subject to a mandate of contraceptive coverage and do not alter the discretion of the Health Resources and Services Administration, a component of the U.S. Department of Health and Human Services, to maintain the guidelines requiring contraceptive coverage where no regulatorily recognized objection exists. The temporary regulations also leave in place the accommodation process as an optional process for certain exempt entities that wish to use it voluntarily and do not alter other Federal programs that provide free or subsidized contraception for women at risk of unintended pregnancy. The proposed and temporary regulations are being

published as part of a joint rulemaking with the Department of Labor and the Department of Health and Human Services (the joint rulemaking). The text of those temporary regulations also serves as the text of these proposed regulations. The preamble to the temporary regulations further explains the temporary regulations and these proposed regulations.

Special Analyses

Certain IRS regulations, including this one, are exempt from the requirements of Executive Order 12866, as supplemented by Executive Order 13563. Therefore, a regulatory assessment is not required.

For the applicability of the Regulatory Flexibility Act (5 U.S.C. Chapter 6), please see section VI.C. of the temporary regulations.

Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking has been submitted to the Chief Counsel for Advocacy of the Small Business Administration for comment on the regulations' impact on small businesses.

Comments and Requests for a Public Hearing

Before these proposed regulations are adopted as final regulations, consideration will be given to any written comments (a signed original and eight (8) copies) or electronic comments that are submitted timely to the IRS. Comments are specifically requested on the clarity of the proposed regulations and how they may be made easier to understand. All comments will be available for public inspection and copying. A public hearing may be scheduled if requested in writing by a person that timely submits written comments. If a public hearing is scheduled, notice of the date, time, and place for the hearing will be published in the **Federal Register**.

Drafting Information

The principal author of these proposed regulations is Karen Levin, Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities), IRS. The proposed regulations, as well as the temporary regulations, have been developed in coordination with personnel from the U.S. Department of Labor and the U.S. Department of Health and Human Services.

List of Subjects in 26 CFR Part 54

Excise taxes, Health care, Health insurance, Pensions, Reporting and recordkeeping requirements.

Proposed Amendments to the Regulations

Accordingly, 26 CFR part 54 is proposed to be amended as follows:

PART 54--PENSION EXCISE TAXES

Paragraph 1. The authority citation for part 54 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. Section 54.9815-2713 is revised to read as follows:

§54.9815-2713 Coverage of preventive health services.

[The text of proposed §54.9815-2713 is the same as the text of §54.9815-2713T(a) through (d) published elsewhere in this issue of the **Federal Register**].

Par. 3. Section 54.9815-2713A is revised to read as follows:

§54.9815-2713A Accommodations in connection with coverage of preventive health services.

[The text of proposed §54.9815-2713A is the same as the text of §54.9815-2713AT(a) through (f) published elsewhere in this issue of the **Federal Register**].

Kirsten Wielobob,

Deputy Commissioner for Services and Enforcement.

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