

# TaxNewsFlash

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## Proposed regulations: Price transparency reporting requirements for non-grandfathered group health plans

The U.S. Treasury Department and IRS—along with the Department of Labor and Department of Health and Human Services—today released [proposed regulations](#) that would amend the regulations under the Code, the Public Health Service Act, and the Employee Retirement Income Security Act of 1974 regarding price transparency reporting requirements for non-grandfathered group health plans and health insurance issuers offering non-grandfathered group and individual health insurance coverage.

Specifically, the proposed regulations would improve the standardization, accuracy, and accessibility of public pricing disclosures in line with the goals of the Executive Order 14221. With respect to the in-network rate and out-of-network allowed amount machine-readable files, the proposed regulations would achieve these goals by:

- Adding new contextual files and additional data elements like product type, network name, and enrollment counts
- Changing the reporting level for aggregation of data
- Removing in-network rates for unlikely provider-to-service mappings
- Increasing the reporting period and lowering the claims threshold for out-of-network historical data
- Reducing the reporting cadence

The proposed regulations would also improve the findability of all of the publicly disclosed machine-readable files required under the Transparency in Coverage rules, including the prescription drug file, by requiring a text file and footer with website URLs and contact information for the files. In addition, the proposed regulations would require pricing information that is made available through an online consumer tool and paper (upon request), to also be made available by phone, and establish that the satisfaction of such requirement also satisfies the requirements of section 114 of the “No Surprises Act” (including for grandfathered group health plans and health insurance issuers offering grandfathered group and individual health insurance coverage that are not otherwise subject to the proposed regulations).

Comments are due by the date that is 60 days after the date the proposed regulations are published in the Federal Register, which is scheduled to be December 23, 2025.

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