



Accelerated Deductions for Self-Funded Medical Reimbursements Even Faster than You May Have Believed

PRACTICE AREAS

Benefits & Compensation

Tax

June 30, 2009

It has come to our attention that some employers have been unnecessarily reducing their expense deductions for benefits paid under self-funded medical reimbursement plans based on the 2-1/2 month and 8-1/2 month payment deadlines that apply under the Code for certain other tax purposes. Any company not deducting the entire amount of their current-year liability for employee medical and dental expense reimbursements for this reason should consider filing an accounting method change request with the IRS.

For more information about this planning opportunity, [click here](#).