

**336.246 Covered employees -- Retirement -- Welfare benefit plans -- Health benefit plans.**

- (1) A client and a registered professional employer organization shall each be deemed an employer under the laws of this Commonwealth for purposes of sponsoring retirement and welfare benefit plans for its covered employees.
- (2) A fully insured welfare benefit plan offered to the covered employees of a professional employer organization shall be treated for the purposes of state law as a single employer welfare benefit plan.
- (3) For purposes of sponsoring retirement and welfare benefit plans for its covered employees, a professional employer organization shall be considered the employer of all of its covered employees, and all covered employees of one (1) or more clients participating in a health benefit plan sponsored by a professional employer organization shall be considered employees of that professional employer organization.

**Effective:** July 14, 2022

**History:** Created 2022 Ky. Acts ch. 50, sec. 9, effective July 14, 2022.