

SUBTITLE K. GROUP HEALTH PLAN REQUIREMENTS
CHAPTER 100. GROUP HEALTH PLAN REQUIREMENTS
SUBCHAPTER A. REQUIREMENTS RELATING TO PORTABILITY, ACCESS, AND
RENEWABILITY

IRC Sec. 9802

Sec. 9802. Prohibiting discrimination against individual participants and beneficiaries based on health status.

(c) Special rules for church plans. A church plan (as defined in section 414(e) [[26 USCS § 414\(e\)](#)]) shall not be treated as failing to meet the requirements of this section solely because such plan requires evidence of good health for coverage of--

(1) both any employee of an employer with 10 or less employees (determined without regard to section 414(e)(3)(C) [[26 USCS § 414\(e\)\(3\)\(C\)](#)]) and any self-employed individual, or

(2) any individual who enrolls after the first 90 days of initial eligibility under the plan.

This subsection shall apply to a plan for any year only if the plan included the provisions described in the preceding sentence on July 15, 1997, and at all times thereafter before the beginning of such year.