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April 8, 2026

The Honorable Bill Cassidy
Chairman
The Honorable Bernard Sanders
Ranking Member
Committee on Health, Education, Labor, and Pensions
United States Senate

The Honorable Brett Guthrie
Chairman
The Honorable Frank Pallone, Jr.
Ranking Member
Committee on Energy and Commerce
House of Representatives

Subject: *Department of Health and Human Services: Administrative Simplification; Adoption of Standards for Health Care Claims Attachments Transactions and Electronic Signatures*

Pursuant to section 801(a)(2)(A) of title 5, United States Code, this is our report on a major rule promulgated by the Department of Health and Human Services (HHS) entitled “Administrative Simplification; Adoption of Standards for Health Care Claims Attachments Transactions and Electronic Signatures” (RIN: 0938-AT38). We received the rule on March 24, 2026. It was published in the *Federal Register* on March 24, 2026. 91 Fed. Reg. 14350. The effective date of the rule is May 26, 2026.

According to HHS, this rule implements requirements of the Administrative Simplification subtitle of the Health Insurance Portability and Accountability Act of 1996 and the Affordable Care Act. HHS explained that the rule adopts standards for health care claims attachments transactions, which will support health care claims transactions, and a standard for electronic signatures to be used in conjunction with health care claims attachments transactions. The rule provides for a separate compliance date of May 26, 2028. 91 Fed. Reg. 14350.

Enclosed is our assessment of HHS’s compliance with the procedural steps required by section 801(a)(1)(B)(i) through (iv) of title 5 with respect to the rule. If you have any questions about this report or wish to contact GAO officials responsible for the evaluation work relating to the subject matter of the rule, please contact me (202) 512-8156.

Shirley A. Jones
Managing Associate General Counsel

Enclosure

cc: Calvin E. Dukes II
Regulations Coordinator
Department of Health and Human Services

REPORT UNDER 5 U.S.C. § 801(a)(2)(A) ON A MAJOR RULE
ISSUED BY THE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
ENTITLED
“ADMINISTRATIVE SIMPLIFICATION; ADOPTION OF STANDARDS FOR HEALTH CARE
CLAIMS ATTACHMENTS TRANSACTIONS AND ELECTRONIC SIGNATURES”
(RIN: 0938-AT38)

(i) Cost-benefit analysis

The Department of Health and Human Services (HHS) prepared a regulatory impact analysis for this rule. 91 Fed. Reg. 14350, 14383–14404 (Mar. 24, 2026). HHS estimated the primary net annualized cost, discounted at 7 percent, to the industries is approximately \$303.75 million. *Id.* at 14351. HHS explained this estimate includes the difference between the primary net annualized costs of \$478.23 million, which includes the regulatory review costs of \$14.13 million, and primary net annualized savings of \$781.98 million. *Id.*

(ii) Agency actions relevant to the Regulatory Flexibility Act (RFA), 5 U.S.C. §§ 603–605, 607, and 609

According to HHS, the Secretary of HHS has certified that this rule will not have a significant economic impact on all the small entities identified. 91 Fed. Reg. at 14403. HHS also stated the Secretary has certified that the rule will not have a significant impact on the operations of a substantial number of small rural hospitals. *Id.*

(iii) Agency actions relevant to sections 202–205 of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. §§ 1532–1535

HHS determined that this rule may impose mandates that will result in the expenditure by state, local, and tribal governments, in the aggregate, or by the private sector, of more than \$187 million in any one year. 91 Fed. Reg. at 14404.

(iv) Other relevant information or requirements under acts and executive orders

Administrative Procedure Act, 5 U.S.C. §§ 551 *et seq.*

On December 21, 2022, HHS published a proposed rule. 87 Fed. Reg. 78438. HHS stated it received comments from interested parties, including more than 120 timely pieces of correspondence commenting on health care claims and prior authorization attachments. 91 Fed. Reg. at 14356, 14358, 14374. HHS responded to comments in the rule. *See id.* at 14356–14383.

Paperwork Reduction Act (PRA), 44 U.S.C. §§ 3501–3520

HHS determined that this rule contains information collection requirements under PRA. 91 Fed. Reg. at 14383.

Statutory authorization for the rule

HHS promulgated this rule pursuant to sections 1320d–1320d-8 of title 42, United States Code.

Executive Order No. 12866 (Regulatory Planning and Review)

HHS stated that the Office of Information and Regulatory Affairs has determined that this rule is significant under the Order. 91 Fed. Reg. at 14384.

Executive Order No. 13132 (Federalism)

HHS determined that this rule has federalism implications. See 91 Fed. Reg. at 14404. According to HHS, the rule will have a substantial direct effect on state or local governments, could preempt state law, or otherwise have a federalism implication because state Medicaid agencies, and state Children’s Health Insurance Program agencies when administered separately from Medicaid, or their contractors will be implementing new standards and a modified version of an existing standard for which there will be expenses for implementation and wide-scale testing. *Id.*