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THE RIGHT RESPONSE AT THE RIGHT TIME

LEGAL ALERT



## Legal Alert: REMINDER – Amended COBRA Notices Must be Provided by April 18, 2009

4/13/2009

This is a reminder that, in accordance with amendments made to COBRA by the 2009 American Recovery & Reinvestment Act ("ARRA"), COBRA Plan Administrators must provide amended COBRA notices to assistance eligible individuals on or before April 18, 2009.

We previously published Legal Alerts discussing how the ARRA impacts COBRA coverage; the means by which employers, where applicable, may claim the tax credit for COBRA subsidies paid under the Act; model COBRA notices issued by the Department of Labor; and Guidance issued by the IRS relating to premium assistance for COBRA continuation coverage available under the Act. These Alerts can be accessed on our web site at <http://www.fordharrison.com>.

The DOL has issued four model notices, which provide information that COBRA qualified beneficiaries must receive about their eligibility to receive a subsidy toward payment of their COBRA premiums in different situations. These notices can be found at <http://www.dol.gov/ebsa/COBRAModelnotice.html>. Employers and COBRA Administrators will have to tailor these COBRA Model Notices to comply with the administrative procedures and other requirements of their particular group health plans and may, in some cases, need to ensure that the Notices conform to the applicable State law.

If you have any questions regarding the updated COBRA notices or need assistance in determining the appropriate notice to be provided, please do not hesitate to contact any member of Ford & Harrison's Employee Benefits Practice Group.