



Below please find the link to the Tuesday, June 8th, 2021, UBA Employer Webinar Series

## “Complicated Issues Under the COBRA Subsidy Rules”

<https://wn.ubabenefits.com/wisdom-network/Webinars/June2021-Employer-Webinar?cid=495b72cd-401f-4278-b6d2-08645b3883f2>

### WHAT YOU’LL LEARN

- The COBRA subsidy eligibility requirements.
- The meaning of Involuntary termination and reduction in hours, which are alternate preconditions for COBRA subsidy eligibility.
- The application of the extended eligibility period to state continuation coverage.

### DESCRIPTION

On May 18, 2021, the IRS issued IRS Notice 2021-31 in the form of FAQs, which provides extensive guidance on the COBRA subsidy under the American Rescue Plan Act of 2021 (ARP). Previously, the Department of Labor, in consultation with the Department of Treasury and the IRS, issued FAQs written for the benefit of participants and beneficiaries regarding the temporary 100% COBRA subsidy mandated by the ARP. The much-needed agency guidance has been welcomed, but unresolved issues remain.

The webinar will focus on the agency guidance in addressing:

- The COBRA subsidy eligibility requirements.
- The meaning of Involuntary termination and reduction in hours, which are alternate preconditions for COBRA subsidy eligibility.
- The application of the extended eligibility period to state continuation coverage.
- The interaction between COBRA eligibility and ACA stability periods.
- The health and welfare benefits to which the subsidy applies.
- COBRA extensions under the emergency relief guidance.

This 60 minute webinar will provide guidance on the COBRA subsidy under the American Rescue Plan Act of 2021 (ARP).

### PRESENTER

Lorie Maring is a partner in the Atlanta office and a member of the Employee Benefits Practice Group. She has extensive experience in all areas of employee benefits, including health and welfare programs, qualified and non-qualified retirement plans and executive compensation. She routinely advises employers, including non-profit and government employers, trade associations and employee benefit insurance and risk management consultants on the complex compliance and day-to-day issues arising under ERISA and other state and federal laws governing employee benefit plans and programs.

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*Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months.*