

## Last Minute Guidance About COBRA and Other Deadlines

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The DOL issued Disaster Relief Notice 2021-01 this past Friday about different deadlines that were extended last year due to COVID from March 1, 2020 through February 28, 2021. The deadlines were extended for COBRA election notices, COBRA elections, COBRA premium payments, special mid-year health care enrollments, and some claims and appeals deadlines. The DOL guidance generally provides that the Tolling Period (the period of time ignored to figure the deadline) ends the earlier of either one year from the original deadline or 60 days from the end of the National Emergency Period (which is ongoing). For example, if an individual would've been eligible to elect COBRA (or to make a mid-year election to add a dependent) until April 1, 2020, the individual's new deadline is April 1, 2021. Due to the time sensitivity of this matter and the complex nature of COBRA deadlines, HIPAA special enrollments and other extended deadlines, you should consult with your administrators to confirm that they are addressing these upcoming deadlines.