

Employee Benefits Alert

JANUARY 2010

New Model COBRA Notices Issued by Department of Labor

As we mentioned in our Client Alert earlier this month, <u>www.shipmangoodwin.com/files/upload/</u> <u>EmplBenNewCOBRALaw.pdf</u>, the Department of Labor was expected to issue new model COBRA notices that contained information about the new COBRA subsidy extension that became law at the end of December. The DOL has now posted those new model COBRA notices on its website, <u>www.dol.gov/ebsa/COBRAmodelnotice.html</u>.

The deadlines for complying with the new notice requirements of the COBRA subsidy extension law are fast approaching:

- Persons whose initial COBRA assistance ran out on November 30, 2009, must receive a Premium Assistance Extension Notice on or before **January 29, 2010**.
- Persons who were receiving COBRA assistance as of October 31, 2009, for whom the original COBRA assistance had not run out by November 30, 2009, must receive the Premium Assistance Extension Notice by February 17, 2010.
- Persons who were terminated from employment on or after October 31, 2009, and who lost their health insurance after that date must receive the Premium Assistance Extension Notice by February 17, 2010, UNLESS they have already been provided an updated General COBRA Notice.

Additional information (fact sheets, Q & A's, flyers and posters) about the requirements of the new law and how to comply appears on the DOL's COBRA website: <u>www.dol.gov/ebsa/cobra.</u> <u>html</u>.

QUESTIONS OR ASSISTANCE?

If you have questions about this alert or would like our assistance in ensuring compliance with the new law, please contact Richard Cohen at (860) 251-5803, or any other member of our Employee Benefits Practice Group listed at left.

This communication is being circulated to Shipman & Goodwin LLP clients and friends and does not constitute an attorney client relationship. The contents are intended for informational purposes only and are not intended and should not be construed as legal advice. This may be deemed advertising under certain state laws. © 2010 Shipman & Goodwin LLP.

IRS Circular 230 notice: To ensure compliance with requirements imposed by the IRS, we inform you that nothing contained in this communication is intended or written to be used, nor can it be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or other matter addressed herein.



Employee Benefits Practice Group:

Ira H. Goldman (860) 251-5820 igoldman@goodwin.com

Richard I. Cohen (860) 251-5803 rcohen@goodwin.com

Natalie W. Welsh (860) 251-5828 nwelsh@goodwin.com

Ali Haffner (860) 251-5091 ahaffner@goodwin.com

Kelly Smith Hathorn (860) 251-5868 khathorn@goodwin.com

Kimberly S. Cohen (860) 251-5804 kcohen@goodwin.com

One Constitution Plaza Hartford, CT 06103-1919 860-251-5000

300 Atlantic Street Stamford, CT 06901-3522 203-324-8100

289 Greenwich Avenue Greenwich, CT 06830-6595 203-869-5600

12 Porter Street Lakeville, CT 06039-1809 860-435-2539

www.shipmangoodwin.com