



Please contact any of the attorneys in our Employee Benefits & Executive Compensation Group if you have any questions regarding this Alert.

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Department of Labor Issues Model Notices on COBRA Subsidy

Earlier today, the Department of Labor ("DOL") issued four model notices regarding the Federal COBRA subsidy created by the American Recovery and Reinvestment Act of 2009 ("ARRA").

Under ARRA, employers must provide notice of the Federal COBRA subsidy to all individuals who became or become eligible for COBRA continuation coverage for any reason between September 1, 2008 and December 31, 2009, even though many of them are not eligible for the subsidy. Although individuals entitled to receive notice of the subsidy can be divided into three categories under ARRA—assistance eligible individuals, individuals who have a second chance to elect COBRA continuation coverage, and all other individuals who became or become eligible for coverage between September 1, 2008 and December 31, 2009—the required content of the notice is substantially the same for all groups. Notices to individuals who qualify as "assistance eligible individuals" as of February 16, 2009 and individuals who must be offered a "second chance" to elect COBRA continuation coverage must be sent by **April 18, 2009**. To the extent possible, we suggest sending all currently required notices by that same date.

We recommend tailoring the model notices issued by the DOL. In particular, you may wish to capitalize on the efficiencies of sending a single notice (rather than several separate notices) and you may also wish to include additional information about the subsidy that is not required by ARRA. The attorneys in Venable's Employee Benefits and Executive Compensation Group are happy to assist you in modifying the model notices to best fit your needs.

The DOL model notices are available [here](#). More information regarding the steps employers need to take to administer the Federal COBRA subsidy is available [here](#).

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