The DOL and the IRS Jointly Provide Relief from Certain Timeframes Applicable to Health and Welfare and Pension Plans

April 29, 2020

On April 28, 2020, the IRS and DOL issued a Final Rule extending certain timeframes under ERISA and the Internal Revenue Code for group health, disability and other welfare plans, pension plans, and the participants and beneficiaries under those plans. The timeframe extensions include, among other things, the time to elect COBRA and pay premiums, special enrollment timeframes under HIPPA and CHIPs, claims procedure timeframes, and certain external review process timeframes.?Ã¡ Applicable plans must disregard the period from March 1, 2020 until 60 days after the announced end of the COVID-19 National Emergency for all plan participants, beneficiaries, qualified beneficiaries, or claimants wherever located in determining the enumerated time periods and dates and for providing COBRA election notices. ?Ã¡In addition, Disaster Relief Notice 2020-01 was issued addressing the timeframe relief and addressing certain other COVID-19 relief. The Final Rule is available here:?Ã¡https://www.dol.gov/sites/dolgov/files/ebsa/temporary-postings/covid-19-final-rule.pdf. Disaster Relief Notice 2020-01 is available here:?Ã¡https://www.dol.gov/agencies/ebsa/employers-and-advisers/plan-administration-and-compliance/disaster-relief/ebsa-disaster-relief-notice-2020-01.

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