

## Upcoming Compliance Deadlines

---

February 25, 2021

---

---

After February 28, 2021, the suspension of COBRA, special enrollment, and claims deadlines *may* be over. The government's authority for suspending these deadlines is limited by statute to a period of one year. It is unclear whether the one-year limit applies on the individual level (*i.e.*, each person gets up to a year disregarded if the national emergency is ongoing) or applies as a limit on the outbreak period itself (*i.e.*, deadlines for all persons would resume being counted as of March 1, 2021). The DOL/IRS have not yet issued guidance on this question. Employers may want to contact their service providers to see how they intend to administer, and communicate to participants, the end of the suspension of deadlines.