

COVID-19

Applicability of COVID-19 Relief Legislation and Guidance to Health and Welfare Plans Chart

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Federal legislation and related administrative guidance enacted and issued in response to the US COVID-19 pandemic have relaxed certain requirements that otherwise apply to some health and welfare plan arrangements. This legislation and guidance includes:

A temporary loosening of certain requirements for health flexible spending arrangements ("FSAs") and dependent care FSAs under the [Consolidated Appropriations Act, 2021 \("CAA-21"\)](#), as implemented under Internal Revenue Service ("IRS") guidance (Pub. L. No. 116-260 (Dec. 27, 2020); [IRS Notice 2021-15](#) (Feb. 18, 2021); see Legal Update, In CAA-21 Guidance, IRS Addresses Health FSA and DCAP Carryovers, Extended Claims Periods, COBRA Interactions, and More).

Extended deadlines for certain health plan continuation coverage requirements under the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA") ([FAQ Guidance](#) (Apr. 7, 2021) and [EBSA Disaster Relief Notice 2021-01](#)). (These extensions do not apply regarding COBRA premium assistance and related provisions enacted under the American Rescue Plan Act of 2021 (ARPA-21).)

In the *Practical Law Employee Benefits & Executive Compensation* article, "Applicability of COVID-19 Relief Legislation and Guidance to Health and Welfare Plans Chart," Groom's [Christine Keller](#) provides a chart addressing how the health and dependent care FSA and Health Insurance Portability and Accountability Act ("HIPAA") special enrollment, claims and appeals, and COBRA-related relief provisions apply to various kinds of health and welfare arrangements.

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