

Client Alert: New ARPA COBRA Subsidy Guidance: IRS Issues Notice 2021-31

Publications

May 21, 2021

On May 18, 2021, the IRS published Notice 2021-31 (the Notice), providing long-awaited guidance on the temporary Consolidated Omnibus Budget Reconciliation Act (COBRA) premium assistance (COBRA subsidy) established by the American Rescue Plan Act of 2021 (ARPA or the Act). While not exhaustive, the Notice covers a broad range of questions and answers that clarify the applicability of the Act's COBRA subsidy. Much of the guidance is familiar, incorporating concepts from Notice 2009-27, which provided guidance on the American Recovery and Reinvestment Act of 2009 COBRA subsidy provisions. However, a good portion of the questions and answers contained in the Notice contemplate the ongoing COVID-19 pandemic's impact on different adverse employment outcomes.

To read the full article, please [click here](#).

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