

# Client Alert: Additional ARPA COBRA Subsidy Guidance: IRS Issues Notice 2021-46

## Publications

August 18, 2021

On July 26, 2021, the IRS published Notice 2021-46 (the Notice), which supplements the guidance provided in Notice 2021-31 regarding the temporary Consolidated Omnibus Budget Reconciliation Act (COBRA) premium assistance<sup>1</sup> (COBRA subsidy) established by the American Rescue Plan Act of 2021<sup>2</sup> (ARPA or the Act). While the Notice is not as expansive as Notice 2021-31,<sup>3</sup> it clarifies several lingering questions with respect to the availability of the Act's COBRA subsidy in "Q&A" format. Notably, the new Notice addresses more nuanced questions with regard to the COBRA subsidy, including extended COBRA continuation coverage periods, loss of eligibility for the COBRA subsidy, and which entities are eligible to claim the COBRA premium assistance credit.

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