

Weekly Digest

• August 3, 2021 •



EMPLOYEE
BENEFITS

IRS Takes Second Bite Into COBRA Subsidy Questions Under ARPA

"IRS [Notice 2021-46](#) provides helpful clarifications on the following topics: [1] AEIs may be eligible for the COBRA subsidy for extended coverage periods (e.g., disability extensions or second qualifying events), even if the AEI didn't elect extended coverage before April 1, 2021; [2] Eligibility for other health coverage that does not include vision or dental benefits terminates an AEI's eligibility for the COBRA subsidy for vision-only or dental-only coverage; and [3] Additional clarification on the entity that may claim the tax credit for the COBRA subsidy." [Full Article](#)

Miller Johnson



Greater Price Transparency, Advanced Explanation of Benefits Requirements Coming Soon!

"The CAA requires that health plan participants receive an advance explanation of benefits (EOB) whenever they schedule a health care service at least three business days in advance. Participants are also able to request an advance EOB for a health care service whether or not the service has been scheduled." [Full Article](#)

Hall Benefits Law

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Can Employers Offer COVID-19 Vaccine Incentives for Employees?

"Incentives may take many forms, such as a one-time bonus, a gift card or a few extra vacation hours. Employers can get creative. There are two issues to consider when implementing a vaccine incentive program for purposes of complying with employment and benefits laws: the concepts of coercion and reasonable accommodation." [Full Article](#)

McDermott Will & Emery

Proposed Regulations Would Substantially Expand Mandatory Electronic Filing of Information Returns

"The requirement to aggregate returns when calculating electronic filing thresholds, combined with the lower thresholds themselves, will likely eliminate paper filings for all but the smallest employers. The regulations' impact would be especially acute for smaller applicable large employers (ALEs), who have been able to file Forms 1094-C and 1095-C on paper when reporting information for employer shared responsibility. Since ALEs by definition have at least 50 full-time-equivalent employees, they are likely to pass the 100-return threshold when taking into account Forms W-2 and 1095-C" [Full Article](#)

Thomson Reuters / EBIA



HHS and DOJ Issue Guidance on 'Long COVID' as a Disability

"Although the guidance acknowledges that long COVID is not always a disability, it indicates that an individualized assessment is necessary to determine whether a person's condition or symptoms substantially limit a major life activity. The guidance also provides examples of when long COVID could meet that definition under applicable law." [Full Article](#)

Jackson Lewis P.C.

