



**MAY 1, 2020**

## **COVID-19: COBRA AND HIPAA DEADLINES EXTENDED**

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The Department of Labor (DOL), in conjunction with the Treasury Department and the IRS, jointly issued a final rule extending several deadlines, allowing additional time for certain notices to be provided to employers, administrators, employees, and other plan participants. This rule is applicable under HIPAA, COBRA, and ERISA, and extends the time frames for COBRA elections, COBRA payments, and special enrollment periods.

In addition to the specific relief provided in the final rule, the DOL also issued Disaster Relief Notice 2020-01. This notice provides a broad extension for all other notices and disclosures required under ERISA. It indicates there will be leniency regarding enforcement of the timing and delivery method for all disclosures required under ERISA and confirms the extended filing deadline of July 15th, 2020 for Form 5500 and Form M-1 filings due between April 1st and July 15th, 2020.

As part of Graham Company's continued commitment to keep you informed on the various laws that may impact your organization during the COVID-19 pandemic, please [click here](#) for information on the extended timeframes.

For additional COVID-19 resources and risk management recommendations, please visit our [COVID-19 Risk Management Center](#).

A PDF of the below information can be found [here](#).