



2021 Notice of Modification of Temporary Expansion of Certain Health Plan Deadlines for COVID-19

The Internal Revenue Service (IRS) and Department of Labor (DOL) have released EBSA Disaster Relief Notice 2021-01 designed to assist employers and employees with the COVID-19 outbreak.

By way of background, in 2020, the federal government created a benefits extension of time known as an “Outbreak Period.” The “Outbreak Period” is defined as the time period beginning March 1, 2020 (the first day of the national emergency period) until 60 days after the government lifts the national state of emergency status (this date has not yet been determined). This “Outbreak Period” creates changes to the deadlines for certain health plan activities. EBSA Disaster Relief Notice 2021-01 provides further clarification of the deadline extensions and modifies the extensions as outlined below. This 2021 Notice restates and replaces any 2020 plan notices pertaining to Outbreak Period extensions.

This notice applies to your group health plan(s).

HIPAA Special Enrollments:

Any deadlines for HIPAA Special Enrollments (marriage, birth, adoption, placement for adoption, divorce, death, loss of eligibility), that have taken place on or after March 1, 2020, will be disregarded until the earlier of (1) 1 year from the date of the event HIPAA Special Enrollment event, or (2) 60 days after the announced end of the National Emergency (the end of the Outbreak Period). On the applicable date, the timeframes for individuals and plans with periods that were previously disregarded under the Notices will resume. In no case will a disregarded period exceed 1 year.

Qualifying Event or Determination of Disability:

The period of time from March 1, 2020 until the earlier of (1) 1 year from the date of event, or (2) 60 days after the announced end of the National Emergency (the end of the Outbreak Period) will be ignored in calculating the date to inform a plan of a qualifying event or determination of a disability. On the applicable date, the timeframes for individuals and plans with periods that were previously disregarded under the Notices will resume. In no case will a disregarded period exceed 1 year.

Benefit Claims:

The period of time from March 1, 2020 until the earlier of (1) 1 year from the date of event, or (2) 60 days after the announced end of the National Emergency (the end



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of the Outbreak Period) will be ignored in calculating the date to submit benefit claims. On the applicable date, the timeframes for individuals and plans with periods that were previously disregarded under the Notices will resume. In no case will a disregarded period exceed 1 year.

Appeals Deadlines:

The period of time from March 1, 2020 until the earlier of (1) 1 year from the date of event, or (2) 60 days after the announced end of the National Emergency (the end of the Outbreak Period) will be ignored in calculating the date to request appeals. On the applicable date, the timeframes for individuals and plans with periods that were previously disregarded under the Notices will resume. In no case will a disregarded period exceed 1 year.

External Review:

The period of time from March 1, 2020 until the earlier of (1) 1 year from the date of event, or (2) 60 days after the announced end of the National Emergency (the end of the Outbreak Period) will be ignored in calculating deadlines for appeals. Similarly, the deadline for perfecting those requests. On the applicable date, the timeframes for individuals and plans with periods that were previously disregarded under the Notices will resume. In no case will a disregarded period exceed 1 year.

If you have any questions about the changes that have been made, please contact your employer.