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**ALLEGHENY COUNTY LABOR COUNCIL
REPORT OF LEGAL COUNSEL**

April 1, 2021

**licensed in Illinois

100% COBRA Premium Subsidy (April to September 2021)

As a result of the latest Stimulus Bill, the federal government will subsidize 100% of COBRA premiums on a temporary basis if a person electing COBRA (1) was involuntarily terminated from employment for reasons other than gross misconduct, or (2) lost coverage due to a loss of hours; and (3) does not have other coverage available. The 100% COBRA subsidy will be available from April 1, 2021 until September 30, 2021. Multiemployer Plans and employers are required to provide notice of the availability of this subsidy along with COBRA notifications while the subsidy is in effect. Within 60 days of April 1, 2021, Multiemployer Plans and employers will also be required to notify certain individuals who previously declined COBRA coverage of the availability of the subsidy and their ability to elect special enrollment effective April 1, 2021. For those of you who serve as Trustees on a Multiemployer Plan, the fund will receive a dollar-for-dollar tax credit for the value of the subsidy.

This is a very positive development for working people. When working people lose their health insurance coverage due to a loss in employment or a loss in hours, the COBRA premiums required to continue health insurance coverage are a substantial burden. In many cases, it is completely impractical to continue health insurance coverage due to the high cost of COBRA premiums. This subsidy will help ensure that those facing difficult times will not be burdened with the high cost of COBRA premiums.

Respectfully Submitted,

Steven E. Winslow

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