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Extended time, health and pension plans affected by Hurricane Maria

The U.S. Treasury Department and IRS, along with the Employee Benefits Security Administration of the Labor Department, today issued a release for publication in the Federal Register that announces that certain time frames are extended for participants and beneficiaries covered by group health plans, disability and other welfare plans, and pension plans who were directly affected by Hurricane Maria.

The [release](#) [PDF 193 KB] notes the “numerous challenges already facing affected participants and beneficiaries” because of the hurricane and that the agencies are taking this step “to minimize the possibility of individuals losing benefits because of a failure to comply with certain pre-established time frames.”

The guidance explains that the time frames for certain actions by affected persons:

- In Puerto Rico, the period from September 17, 2017, through March 16, 2018, is disregarded.
- In the U.S. Virgin Islands, the period September 16, 2017, through March 15, 2018, is disregarded.

Among the time frames subject to today’s release are:

- The special enrollment time frames for group health plans or other health insurance coverage
- The time frame for COBRA continuing coverage under a group health plan
- The time frame for ERISA-covered employee benefit plans

Examples illustrating the application of the extended time frame are provided in this release.

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