



# TaxNewsFlash

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## Extension of healthcare, health plan coverage, employee benefit plan timeframes (COVID-19)

The IRS and Employee Benefits Security Administration (U.S. Labor Department) have jointly issued a final rule to extend certain timeframes concerning participants' rights to healthcare coverage, portability, and continuation of group health plan coverage under COBRA, and to extend the time for plan participants to file or perfect benefit claims or appeals of denied claims. The extensions are provided as relief measures in response to the coronavirus (COVID-19) pandemic.

These extensions provide participants and beneficiaries of employee benefit plans additional time to make health coverage and other decisions affecting their benefits during the COVID-19 outbreak.

The final rule is intended to minimize the possibility of individuals losing benefits because of a failure to comply with certain pre-established timeframes. Similarly, the final rule recognizes that affected group health plans may have difficulty in complying with certain notice obligations.

Read the [final rule](#) [PDF 129 KB] that includes examples of application of the relief measures.

Text of the final rule was posted in advance of publication in the Federal Register on the Labor Department's website and includes the following statement:

*This final rule has been submitted to the Office of the Federal Register (OFR) for publication, and will be placed on public inspection at the OFR and published in the Federal Register. This version of the final rule may vary slightly from the published document if minor technical or formatting changes are made during the OFR review process. Only the version published in the Federal Register is the official final rule.*

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