



TO: Our Valued Clients and Brokers
FROM: Health Plans, Inc.
DATE: June 7, 2021
RE: Updated HPI COBRA Subsidy FAQ and IRS Bulletin 2021-31

The Internal Revenue Service (IRS) has issued IRS Bulletin 2021-31 that provides additional guidance on eligibility and tax breaks for the COBRA Subsidy offered under the American Rescue Plan Act of 2021 (ARPA). HPI has updated the posted HPI COBRA Subsidy FAQ based on the additional subsidy eligibility guidance. This *eBlast* provides links to both the updated HPI COBRA Subsidy FAQ and IRS Bulletin 2021-31.

- **HPI COBRA Subsidy FAQ:** https://www.hpitpa.com/media/d53bdnz0/compliance-faq_cobra-subsidy-2021_clientemployer_flyer.pdf
- **IRS Bulletin 2021-31:** <https://www.irs.gov/pub/irs-drop/n-21-31.pdf>

Please contact your HPI Account Service Team with any questions regarding COBRA Subsidy eligibility. Please contact your tax professional for questions regarding the tax breaks and credits related to the COBRA Subsidy under ARPA.

Regards,

Andrew H. A. Meggison

Director, Regulatory Affairs

HealthPlansInc.com

1500 West Park Drive, Suite 330

Westborough, MA 01581

The information contained in this message is based on our current understanding of recent regulatory developments which may affect group benefit plans. It should not be construed as specific legal advice or legal opinion. The contents are for general informational purposes only and are not a substitute for the advice of legal counsel.