This What’s New section highlights some key changes made in the last quarter to COBRA: The Developing Law—the authoritative guidebook for employers, administrators, and advisors.

- **COVID-19**
  - We have updated Section VI with the latest developments affecting the COBRA rights and obligations of employees and employers affected by the COVID-19 pandemic. We have also expanded our discussion of COBRA’s applicability to employees furloughed during the pandemic. And we note recent COVID-19 relief legislation that allows employees who cease health FSA participation during the 2020 or 2021 calendar years to continue to receive reimbursements for services rendered through the end of the year in which participation ceased.

- **Exchange Enrollment After Loss of COBRA Subsidy**
  - In Section XXVI.N, we cover proposed regulations confirming the availability of an Exchange special enrollment period when an employer stops contributing to a qualified beneficiary’s COBRA coverage.

- **COBRA Rights Under PHSA**
  - In Sections III, IV, and XXV, we add a new case demonstrating the limited legal remedies available to qualified beneficiaries in COBRA disputes with non-federal government group health plans.

Lots More to Come! From the feedback we’ve received, we know that our manuals are the premier group health plans resources in the country. But here at EBIA we’re not satisfied. We are constantly striving to make the manual even better. In upcoming editions, look forward to complete coverage of all legal developments affecting COBRA compliance, and to our further analysis of existing law, with more examples and Q/As, etc.

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