

**IF YOUR GROUP HEALTH PLAN
IS SUBJECT TO COBRA,
THE AMERICAN RECOVERY AND
REINVESTMENT ACT OF 2009
(ARRA), AS AMENDED IN
DECEMBER 2009, MAY IMPACT YOU**

There are COBRA notice requirements under ARRA that apply if any individual in your plan had a COBRA qualifying event on or after September 1, 2008. Notice also must be provided about the changes made to ARRA by the Department of Defense Appropriations Act, 2010 to certain individuals who have already been provided a COBRA election notice (unless the notice included the updated premium reduction information).

For more information on the COBRA provisions and notice requirements under ARRA, as amended, contact the U.S. Department of Labor's Employee Benefits Security Administration at:

1-866-444-3272

or visit

www.dol.gov/COBRA

For more information on the tax provisions contact the IRS at:

www.irs.gov

