



Below please find the link to the Tuesday, April 13<sup>th</sup>, 2021 UBA Employer Webinar Series

## **“COBRA Premiums, DCAP Amounts, and FFCRA Tax Credits Under The American Rescue Plan Act of 2021”**

<https://wn.ubabenefits.com/wisdom-network/Webinars/April-2021-Employer-Webinar?cid=495b72cd-401f-4278-b6d2-08645b3883f2>

### **WHAT YOU’LL LEARN**

- The new COBRA premium assistance requirement, including which employees are eligible for assistance, when the assistance expires, notice requirements, and tax credits available for employers
- The increase in the maximum amount that can be excluded from an employee’s income under a DCAP
- An overview of emergency paid sick leave and emergency family and medical leave under the FFCRA

### **DESCRIPTION**

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 (ARPA). The Act is a \$1.9 trillion legislative package that includes pandemic relief for individuals and families. The Act contains several provisions regarding funding for the Centers for Disease Control and Prevention, stimulus checks, unemployment benefits, the child tax credit, tax credits for paid sick leave and family and medical leave, the Paycheck Protection Program, grants to state educational agencies, low-income family assistance, and more. This webinar will review the provisions of ARPA that affect Consolidated Omnibus Budget Reconciliation Act (COBRA) coverage premiums and what coverage can be offered, dependent care flexible spending arrangements (DCAPs), and tax credits for employers that provide Families First Coronavirus Response Act (FFCRA) leave to their employees.

This webinar will:

- Describe the new COBRA premium assistance requirement, including which employees are eligible for assistance, when the assistance expires, notice requirements, and tax credits available for employers.
- Describe the increase the maximum amount that can be excluded from an employee’s income under a DCAP
- Provide an overview of emergency paid sick leave and emergency family and medical leave under the FFCRA
- Describe the changes ARPA has made to emergency paid sick leave and emergency family and medical leave and the tax credits available to employers

This 60-minute webinar will help employers understand the new COBRA premium assistance requirements, permitted increase in the DCAP limit, changes to FFCRA leave, and continued tax credits under ARPA.

### **PRESENTER**

Lorie Maring is a partner in the Atlanta office and a member of the Employee Benefits Practice

Group. She has extensive experience in all areas of employee benefits, including health and welfare programs, qualified and non-qualified retirement plans and executive compensation. She routinely advises employers, including non-profit and government employers, trade associations and employee benefit insurance and risk management consultants on the complex compliance and day-to-day issues arising under ERISA and other state and federal laws governing employee benefit plans and programs.

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*Please feel free to watch/listen to this whenever it is convenient for you and your staff. It will be available for you to view for the next 11 months.*