


2022
BUSINESS IN 2021
WEEKLY WEBINAR SERIES
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Introduction



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COBRA Subsidy Update



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COBRA Subsidy Update

- Background
 - ARPA created a 100% COBRA premium subsidy
 - Available to “assistance eligible individuals”
 - COBRA qualified beneficiaries who are eligible for and elect COBRA for some or all of the period from April 1, 2021 through September 30, 2021
 - Includes individuals who elected COBRA during an extended election period
 - Qualifying event must be a reduction in hours or involuntary termination of employment
 - Subsidy provided through a refundable credit against Medicare payroll taxes



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COBRA Subsidy Update

- End of Subsidy
 - Subsidy is not available for periods of coverage beginning after September 30, 2021
 - For most plans, COBRA subsidy ends with period of coverage commencing on October 1, 2021
 - If a period of coverage begins mid-September and extends into October, the assistance eligible individual is entitled to subsidy for entire period of coverage
 - For example, if period of coverage runs bi-weekly from September 24 to October 8

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COBRA Subsidy Update

- Notice Requirement
 - Notice of Expiration of Premium Assistance
 - Must describe
 - Subsidy expiration date
 - Right to continue coverage without the subsidy for remainder of COBRA period (if applicable)
 - Other coverage options that may be available
 - Due between 45 and 15 days prior to expiration date
 - Model notice available on DOL website
 - Failure to provide notice will be considered a violation of general COBRA notice requirements and could result in excise taxes under the Internal Revenue Code

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COBRA Subsidy Update

- COVID-19 Outbreak Period
 - Joint IRS and DOL Notice issued in 2020 that provides relief from COBRA election and payment deadlines during COVID national emergency
 - “Outbreak Period” is disregarded for purposes of time periods during which qualified beneficiaries must elect COBRA and pay for COBRA premiums
 - However, deadline may not be extended beyond one year

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COBRA Subsidy Update

- Takeaways
 - Confirm Notice of Expiration of Premium Assistance has been provided to assistance eligible individuals
 - Return to “traditional” COBRA notices
 - Continue to communicate COVID-19 Outbreak Period extended deadlines
 - Retain records regarding assistance eligible individuals

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Vaccination Mandate for Healthcare Providers – Update and FAQs



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Vaccination Mandate – Healthcare Providers

- Emergency Regulations Issued – August 26, 2021
- Preceded by Section 16 Commissioner’s Orders
- TRO Issued by the US District Court for the NDNY – limited to religious exemption
- FAQ’s issued by the NYS DOH September 20, 2021
- TRO Extended by the US District Court on September 20 through October 12
- NYS Opposition papers in the court proceeding due September 22
- Federal requirements have been foretold



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Emergency Regulations Basics

- Vaccine mandate
- No test out
- Medical exemption
- No religious exemption
- Implementation date – September 27 for general hospitals and nursing homes; October 7 for home health agencies and assisted living facilities
- Covered personnel – employee and non-employee members of the medical and nursing staff, contract staff, students and volunteers – who engage in activities such that they could expose other covered personnel, patients residents and staff to the disease



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Medical Exemptions

- Generally accepted medical standards
- Severe allergic reaction to previous dose or components
- Other limited precautions are listed
- Exempt individuals may continue normal job duties
- Testing not required by the ER



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Religious Exemptions

- Not included in the emergency regulations
- Subject to the TRO
- What to do now, pending the outcome of the court case?
- Sincerely held religious belief
- Undue hardship standard to grant/deny accommodation
- Other accommodations
- Documentation



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Other considerations

- Bargaining obligations
- OSHA ETS
- Other applicable mandates
- Staffing issues
- HERO Act
- PPE



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Update from Albany



Caitlin A. Anderson

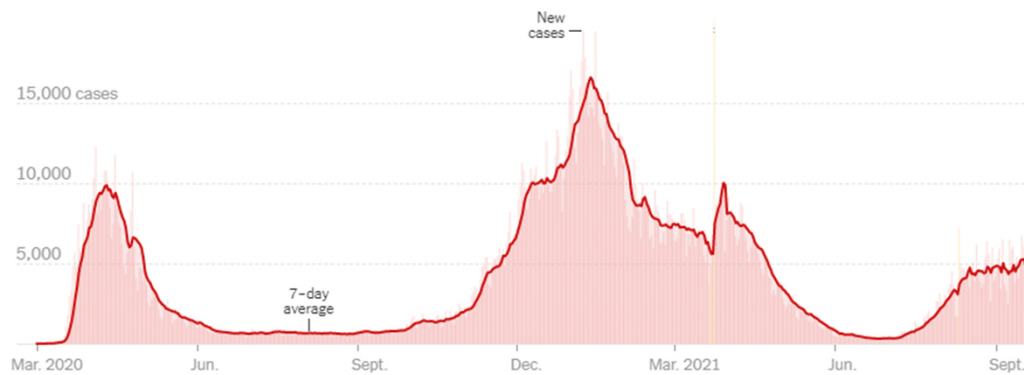
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The New York Times

New reported cases



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	DAILY AVG. ON SEPT. 6	14-DAY CHANGE
Cases	4,685	+4%
Tests	116,714	+6%
Hospitalized	2,790	+23%
Deaths	31	+34%


	DAILY AVG. ON SEPT. 20	14-DAY CHANGE
Cases	5,208	+11%
Tests	141,850	+22%
Hospitalized	2,420	-13%
Deaths	33	+8%



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Vaccination progress

- All New Yorkers:
 - 63% fully vaccinated
 - 70% one dose
- 12 and older:
 - 73% fully vaccinated
 - 81% one dose



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Vaccine Updates

- **FDA & Booster Shots:**
 - FDA Panel rejected offering the general public a third booster shot of Pfizer; approved offering booster for those 65 and older.
- **FDA & Vaccines for Kids:**
 - Pfizer study: its vaccine is safe and effective for kids 5-11; submitting data to FDA for approval.
 - Approval expected in October.
- **Johnson and Johnson: booster shot increases vaccine efficacy to around 94%.**



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Mask Mandates

- **Office of Children and Family Services (OCFS):**
 - Child care centers, home-based group family and family child care programs, after-school programs.
- **Congregate programs and facilities licensed, registered, certified, approved by Office of Mental Health, Office of Addiction Services and Supports, the Office for People With Developmental Disabilities and the Office of Temporary Disability Assistance.**
 - Includes certified residential and day programs, inpatient and outpatient mental health facilities, substance abuse programs, juvenile detention programs, juvenile residential facilities, congregate foster care programs, runaway and homeless youth, domestic violence and other shelter programs.



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NY Emergency Rental Assistance Program Funds

- New York now ranks first nationally in payments made or obligated.
 - Was in last place when Governor took office.



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Upstate Minimum Wage Increase Incoming

General Minimum Wage Rate Schedule

Location	12/31/16	12/31/17	12/31/18	12/31/19	12/31/20	2021*
NYC - Big Employers (of 11 or more)	\$11.00	\$13.00	\$15.00			
NYC - Small Employers (10 or less)	\$10.50	\$12.00	\$13.50	\$15.00		
Long Island & Westchester	\$10.00	\$11.00	\$12.00	\$13.00	\$14.00	\$15.00
Remainder of New York State Workers	\$9.70	\$10.40	\$11.10	\$11.80	\$12.50	*

* Annual increases for the rest of the state will continue until the rate reaches \$15 minimum wage (and \$10 tipped wage). Starting 2021, the annual increases will be published by the Commissioner of Labor on or before October 1. They will be based on percentage increases determined by the Director of the Division of Budget, based on economic indices, including the Consumer Price Index.



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From the Bond “Mailbag”



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