

## Updated Guidance on Expiration of Deadline Extensions

On Friday of last week, we notified you that certain benefit administration deadline extensions were set to expire on 2/28/21 barring any late breaking regulatory update. Later that evening, the Department of Labor (DOL) and the Employee Benefits Security Administration (EBSA) did provide additional guidance via Disaster Relief Notice 2021-01. The primary point of the guidance is their interpretation that the one year maximum time limit on the deadline extensions is *specific to each individual situation*. The DOL Notice interprets the one-year limit on the relief related to the Outbreak Period to begin on the date the action would otherwise have been required in a given situation. Specifically, individuals and plans will have the applicable periods disregarded until the earlier of one year from the date they were first eligible for relief; or 60 days after the announced end of the National Emergency (the end of the Outbreak Period). On the applicable date, the timeframes for individuals and plans with periods that were previously disregarded will resume. In no case will a disregarded period exceed one year.

Click here for additional detail and examples, and contact your Scott account team if you have any questions.