

COBRA REPORTING

Company Name: _____ Client #: _____

Employee Name	Month Eligible	Number of Individuals/Dependents Covered by COBRA	Total Premium Paid*
TOTAL PREMIUM PAID			\$
AMOUNT ELIGIBLE FOR CREDIT (Total Premium x 65%)			\$

*Applies to any group health plan eligible for continuation-including medical, dental, vision, HRA, and EAP. Does not apply to health FSA's.

Authorized Signature: _____ Date: _____

Please note: Clients need to maintain proper supporting documentation for the credit claimed. Such documentation includes, but is not limited to:

- Information on the receipt, including dates and amounts, of the assistance eligible individuals' 35 percent share of the premium
- In the case of an insured plan, copy of invoice or other supporting statement from the insurance carrier and proof of timely payment of the full premium to the insurance carrier required under COBRA.
- In the case of a self-insured plan, proof of the premium amount and proof of the coverage provided to the assistance eligible individuals.
- Attestation of involuntary termination, including the date of the involuntary termination (which must be during the period from Sept. 1, 2008 to December 31, 2009), for each covered employee whose involuntary termination is the basis for eligibility for the subsidy.
- Proof of each assistance eligible individual's eligibility for COBRA coverage at any time during the period from Sept. 1, 2008 to Dec. 31, 2009, and election of COBRA coverage.
- A record of the SSN's of all covered employees, the amount of the subsidy reimbursed with respect to each covered employee, and whether the subsidy was for one individual or two or more individuals.
- Other documents necessary to verify the correct amount of reimbursement.

This documentation must be maintained, but will not be required to be submitted to the IRS with Form 941.