

SUMMARY ARRA ACTION PLAN

Here is a suggested action plan:

- Become familiar with ARRA rules - To assist you, attached is an ARRA Fact Sheet published by the DOL.
- Identify AEI's, i.e. former employees who were involuntarily terminated since September 1, 2008.
- Develop and send required ARRA notices - If you outsource COBRA administration, confirm your administrator is handling this for you.
- Track subsidy payments - Attached is an email released by the IRS with helpful information.
- Deduct employer subsidy from payroll taxes - This is also addressed in the IRS email.
- Handle required payroll reporting - Also addressed in the IRS email.
- Be prepared to respond to increased DOL scrutiny - This includes responding to the DOL if a former employee protests not being classified as an "involuntary termination".