



Municipal Technical Advisory Service
INSTITUTE *for* PUBLIC SERVICE

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COBRA Authority

Dear Reader:

The following document was created from the MTAS website ([mtas.tennessee.edu](https://www.mtas.tennessee.edu)). This website is maintained daily by MTAS staff and seeks to represent the most current information regarding issues relative to Tennessee municipal government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

The University of Tennessee
Municipal Technical Advisory Service
1610 University Avenue
Knoxville, TN 37921-6741
865-974-0411 phone
865-974-0423 fax
www.mtas.tennessee.edu

Table of Contents

COBRA Authority	3
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COBRA Authority

Reference Number: MTAS-1547

COBRA continuation coverage laws are administered by several agencies. The departments of Labor and Treasury have jurisdiction over private-sector health group health plans. The Department of Health and Human Services administers the continuation coverage law as it affects public-sector health plans. The Department of Labor's interpretive and regulatory responsibility is limited to the disclosure and notification requirements of COBRA.

**U.S. Department of Labor
Employee Benefits Security Administration
Division of Technical Assistance and Inquiries
200 Constitution Avenue NW, Suite N-5619
Washington, DC 20210
<http://www.dol.gov> [1]**

The Internal Revenue Service, Department of the Treasury, has issued regulations on COBRA provisions relating to eligibility, coverage and premiums in 26 CFR Part 54, Continuation Coverage Requirements Applicable to Group Health Plans. Both the departments of Labor and Treasury share jurisdiction for enforcement of these provisions. For a table of contents and questions under the regulations, see <http://www.law.cornell.edu/cfr/text/26/54.4980B-0> [2].

The Centers for Medicare and Medicaid Services offer information about COBRA provisions for public sector employees. You can contact the centers at:

**Centers for Medicare and Medicaid Services
7500 Security Boulevard
Mail Stop S3-16-26
Baltimore, MD 21244
(410) 786-3000
http://cciio.cms.gov/programs/protections/cobra/cobra_fact_sheet.html [3]**

Links:

[1] <http://www.dol.gov/>

[2] <http://www.law.cornell.edu/cfr/text/26/54.4980B-0>

[3] http://cciio.cms.gov/programs/protections/cobra/cobra_fact_sheet.html

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