

# Masonite Corporation

## Outbreak Period Notice

### Timing Extensions Expiring For HIPAA Special Enrollment Events, COBRA Coverage and ERISA Claim and Appeals

The U.S. Department of Labor and IRS announced temporary extensions of certain plan deadlines during the COVID-19 pandemic. Under these extensions, plan participants and dependents were given extra time to make HIPAA Special Enrollment election changes, file ERISA claims and appeals, receive notifications about COBRA elections, and make COBRA premium payments.

This temporary extension became effective on March 1, 2020 and created individual extension deadlines.

### What this means for you and your family

During the period that began March 1, 2020 to present, individual timing extensions can only be extended for a maximum of 12 months. If the original deadline would have been on or after March 1, 2020, your new deadline will now be one-year from your original deadline. For example, if you would have been required to notify the plan of a HIPAA Special Enrollment event (i.e., the birth of a child) by July 1, 2020, your deadline to request an election change under the HIPAA rules will now be June 30, 2021.

Your deadline could end sooner than one year once the National Emergency declaration ends. At the time of this notice, the National Emergency declaration remains ongoing. However, the extensions described here will only last for the *shorter* of the following two periods: one year from your original deadline, or the period between your deadline (if after 3/1/20) and 60 days following the end of the National Emergency declaration. If you delayed any of the following due to your timing extension, **you should act quickly or you may lose your ability to exercise your rights under the plan for:**

- Requesting enrollment under the plan due to a HIPAA Special Enrollment event;
- Filing an ERISA claim or appeal; or
- Enrolling in or making premium payment(s) for your COBRA continuation coverage

If you did not experience a HIPAA Special Enrollment or COBRA qualifying event, or did not have the need to file an ERISA claim or appeal, you do not need to take any action.

### Questions?

For more information, contact your One Source Virtual (OSV) Benefits Service Center at 1.855.656.2766.