

**CALIFORNIA  
EMPLOYER ATTESTATION FOR  
COBRA/CAL-COBRA & TEFRA STATUS**

This form will inform whether your group is subject to Consolidated Omnibus Budget Reconciliation Act (COBRA) and/or Tax Equity and Fiscal Responsibility Act (TEFRA) regulations. Consult your legal adviser if you have questions about which employees to count and/or what it means to be subject to COBRA, Cal-COBRA or TEFRA.

**COMPANY INFORMATION**

Group ID:	Renewal date:	Effective date:
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Company name: \_\_\_\_\_

**THIRD-PARTY ADMINISTRATOR (TPA) CONTACT INFORMATION**

Fill out this section if you're changing your status to Federal COBRA-TPA administered.

TPA company name:	Contact name:
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Address:	City:	State:	Zip code:
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Phone number:	Email:
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TPA to receive bill

Number of employees as of date signed: \_\_\_\_\_

**COBRA:** Did your company employ 20 or more full-time employees for at least 50 percent of the workdays of the preceding calendar year (January–December), making it subject to COBRA?  Yes  No

Are you transferring your existing Cal-COBRA members onto Federal COBRA  Yes  No

**Note:** COBRA does not apply to the federal government and church related organizations.

**Cal-COBRA:** Did your company employ 2 or more employees for at least 50 percent of the workdays of the preceding calendar year (January–December), making it subject to Cal-COBRA?  Yes  No

**Note:** 2-19 employees are subject to only Cal-COBRA. 20 or more employees may receive Cal-COBRA after COBRA ends, up to 36 months of continuation. Cal-COBRA does not apply to church related organizations or self-insured plans.

**TEFRA:** Did your company employ 20 or more full-time and/or part-time employees for each workday for 20 or more calendar weeks in the current calendar year or preceding calendar year, making it subject to TEFRA?  Yes  No

**Note:** TEFRA regulations govern whether Medicare pays primary or secondary for a member's covered services.

- If you answered yes to **TEFRA**, then your group is **Medicare Secondary Payer**. This means the group plan pays first and Medicare pays second for members eligible for Medicare due to age and covered under the group health plan because of their or their spouse's actively working status.
- If you answered no to **TEFRA**, then your group is **Medicare Primary Payer**. This means Medicare pays first and the group plan pays second for members eligible for Medicare due to age and covered under the group health plan because of their or their spouse's actively working status.

**Note:** Kaiser Permanente doesn't require employees to enroll in Medicare parts A or B. If an employee enrolls in both Medicare parts A and B, then the employee can enroll in the Kaiser Permanente Senior Advantage (KPSA) plan as an individual while still being covered under the group plan. Members aren't required to enroll in KPSA. For additional information, please see the *Small Group Administrative Handbook* available on [account.kp.org](http://account.kp.org).

Consult [CA.gov](http://CA.gov) and [Medicare.gov](http://Medicare.gov) for more details regarding Federal COBRA, Cal-COBRA and Medicare.

**READ AND SIGN**

I affirm I have the authority to contract with Kaiser Foundation Health Plan, Inc (KFHP) and Kaiser Permanente Insurance Company (KPIC) on behalf of the group.

Authorized company signer (please print name):	Company title (please print)
Signature: X	Date:

Email completed form to the Account Management Team: [amt@kp.org](mailto:amt@kp.org) or fax form to 800-369-8010