



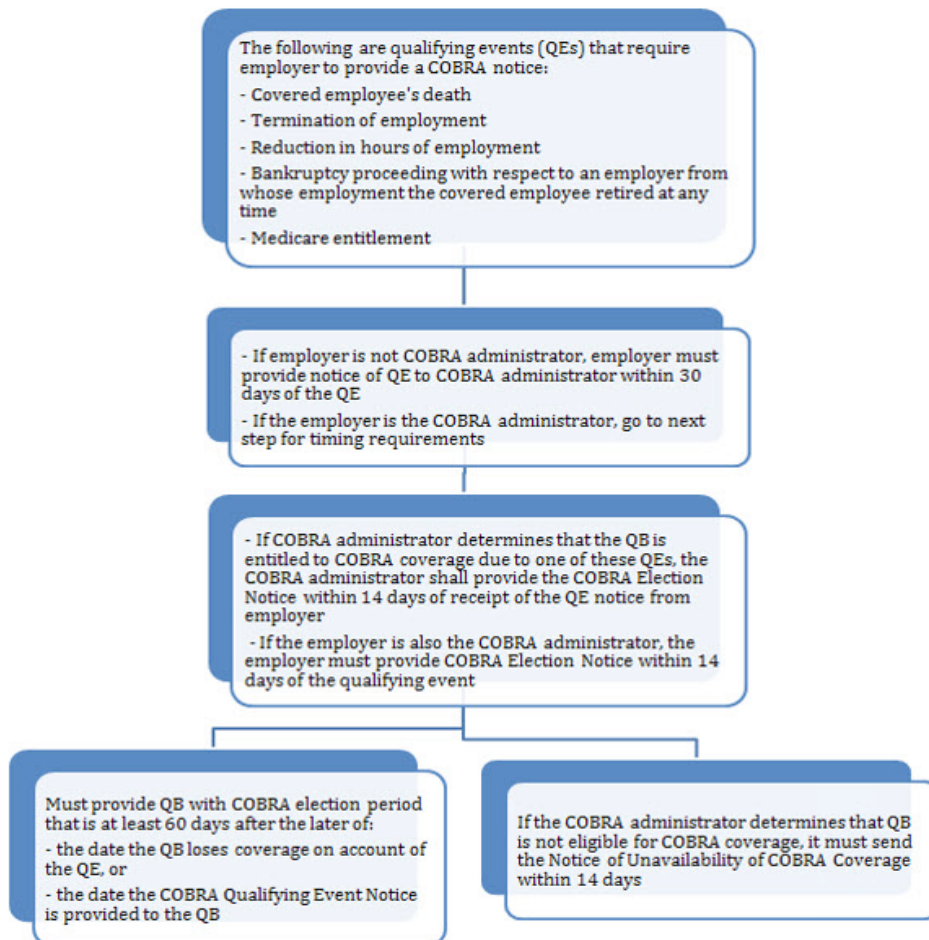
COBRA Notice Flowchart (Employee Loss of Coverage)

A Lexis Practice Advisor® Practice Note by
Gabriel S. Marinaro, Katten Muchin Rosenman LLP



Gabriel S. Marinaro

This flowchart describes the requirements for an employer to provide a COBRA notice to the employee/qualified beneficiary (QB) upon the occurrence of a qualifying event (loss of coverage). For more information, see [COBRA Compliance and Enforcement](#).



Gabriel S. Marinaro

Special Counsel, Katten Muchin Rosenman LLP

Gabriel Marinaro serves as special counsel in the Employee Benefits and Executive Compensation group. His practice focuses on all aspects of employee benefits and executive compensation. He regularly counsels publicly traded and privately held companies, tax-exempt organizations, and governmental entities on a variety of employee benefits and executive compensation matters. Gabe regularly advises both employers and executives on a wide range of executive compensation matters, including drafting employment agreements, equity compensation arrangements, severance agreements and bonus plans. Gabe provides guidance on nonqualified deferred compensation plans both for for-profit companies and tax-exempt clients. Gabe regularly drafts nonqualified deferred compensation arrangements, including supplemental executive retirement plans, and change in control agreements. Additionally, Gabe advises employers and executives on issues under Code Sections 409A, 457(f), 457A, 162(m), 280G and 83 regarding compensation arrangements for executives.

Gabe assists both publicly traded and privately held companies with equity compensation matters, including drafting equity incentive plans, securities filings, award agreements, and other documentation surrounding the implementation of an equity incentive plan and the underlying awards. Gabe also has drafted and advised on profits interests plans and unit appreciation rights plans for limited liability companies.

Learn more

[LEXISNEXIS.COM/PRACTICE-ADVISOR](https://www.lexisnexis.com/practice-advisor)

This document from Lexis Practice Advisor®, a comprehensive practical guidance resource providing insight from leading practitioners, is reproduced with the permission of LexisNexis®. Lexis Practice Advisor includes coverage of the topics critical to practicing attorneys. For more information or to sign up for a free trial, visit [lexisnexis.com/practice-advisor](https://www.lexisnexis.com/practice-advisor). Reproduction of this material, in any form, is specifically prohibited without written consent from LexisNexis.

