

# CheckWriters Payroll COBRA Subsidy Reporting Form

**A COMPLETED COPY OF THIS FORM MUST BE RETURNED TO  
CHECKWRITERS PRIOR TO YOUR LAST PAYROLL RUN OF THE QUARTER**

Company Name: \_\_\_\_\_ Company ID: \_\_\_\_\_

Authorized By: \_\_\_\_\_ Date: \_\_\_\_\_

Individuals who are eligible for COBRA coverage because of their own or a family member's involuntary termination from employment that occurred from September 1, 2008 through March 31, 2010 and who elect COBRA, may be eligible to pay a reduced premium. Eligible individuals pay only 35% of the full COBRA premiums under their plans for up to 15 months. The employer (or other responsible entity) may recover the remaining 65% of the premium by taking the subsidy amount as a credit on its quarterly employment tax return (Form 941). This premium reduction is generally available for continuation coverage under the Federal COBRA provisions, as well as for group health insurance coverage under state continuation coverage laws.

The amount detailed on this form will be reported as a credit against payroll tax deposits for the quarter in which the Cobra premium was paid by the Employer.

## Employee Information

(The Cobra Credit amount should be 65% of the total premium paid)

| Emp ID # | Employee Name | Cobra Credit \$\$ | Date Paid |
|----------|---------------|-------------------|-----------|
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|          | Total         |                   |           |

**Please do not add to previously submitted forms - only send new Cobra Credit claims  
with each submission.**

**Fax This Completed Form to CheckWriters at 413-736-2328**