

Compliance Calendar for Group Health Plans*



Date	Description	Notes
January 31	Deadline for providing Form W-2 to employees and filing of W-2 forms (and W-3 transmittal) with the Social Security Administration.	Unless future guidance changes the applicability of this requirement, employers who filed at least 250 Forms W-2 for the 2023 year must report the aggregate value of applicable employer-sponsored health coverage on the 2023 Forms W-2.
January 31	Form 8809, Application for Extension of Time To File Information Returns (for paper filers)	Used to apply for an extension of time to file Forms 1094-C (or Forms 1094-B, if applicable) with the IRS. The form and instructions are available at: https://www.irs.gov/pub/irs-pdf/f8809.pdf
March 1	Creditable Coverage Disclosure due to CMS	Electronic disclosure to CMS must be made via the CMS website: https://www.cms.gov/Medicare/Prescription-Drug-Coverage/CreditableCoverage/CCDisclosureForm.html The electronic disclosure to CMS must be provided within 60 days after the beginning date of the Plan Year for which the entity is providing the disclosure. The disclosure must also be provided within 30 days after the termination of a prescription drug plan and within 30 days after any change from creditable to non-creditable coverage (or vice versa). General information about the disclosure can be found at: http://www.cms.gov/Medicare/Prescription-Drug-Coverage/CreditableCoverage/index.html?redirect=/creditablecoverage
March 1	Deadline for providing 2023 Forms 1095-C (or Forms 1095-B, if applicable) to individuals	Applicable large employers must provide Forms 1095-C to full-time employees and plan sponsors must provide Forms 1095-C (or Forms 1095-B, if applicable) to persons enrolled in self-insured health plan coverage. Instructions are available at https://www.irs.gov/uac/about-form-1095-c and https://www.irs.gov/uac/about-form-1095-b
April 1	Deadline for electronic filers to provide Form 1094-C (or Forms 1094-B, if applicable) to the IRS	Applicable large employers and sponsors of self-insured health plans must use Form 1094-C to file copies of Forms 1095-C with the IRS (or Form 1094-B to submit Forms 1095-B, if applicable). The filing deadline is the last day of February following the end of the reporting year for filers filing with paper or March 31, following the end of the reporting year for filers filing electronically. When the filing deadline falls on a weekend, the due date is the next business day. An automatic 30-day extension is available if Form 8809 is filed by this due date. The extension applies only to IRS filings, not to the distribution of Forms 1095-C/1095-B to individuals. Instructions are available at https://www.irs.gov/uac/about-form-1094-c and https://www.irs.gov/uac/about-form-1094-b
April 1	Form 8809, Application for Extension of Time To File Information Returns (for electronic filers)	Used to apply for an extension of time to file Forms 1094-C (or Forms 1094-B, if applicable) with the IRS. The form and instructions are available at: https://www.irs.gov/pub/irs-pdf/f8809.pdf
May 1	Due date for Forms 1094-C/1094-B to be filed with the IRS (if extended) (For electronic filers)	Applicable large employers and sponsors of self-insured health plans must use Form 1094-C to file copies of Forms 1095-C with the IRS (or Form 1094-B to submit Forms 1095-B, if applicable). The filing deadline is the last day of February, following the end of the reporting year for filers filing with paper or March 31, following the end of the reporting year for filers filing electronically. When the filing deadline falls on a weekend, the due date is the next business day. An automatic 30-day extension is available if Form 8809 is filed by this due date. The extension applies only to IRS filings, not to the distribution of Forms 1095-C/1095-B to individuals. Instructions are available at https://www.irs.gov/uac/about-form-1094-c and https://www.irs.gov/uac/about-form-1094-b



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June 3	Prescription Drug Data Collection (RxDC) Reporting	Due June 1st each year. When the deadline falls on a weekend, the due date is the next business day. Reporting may be completed by the carrier on behalf of the plan sponsor. Information on the RxDC electronic filing can be found at: https://www.cms.gov/marketplace/about/oversight/other-insurance-protections/prescription-drug-data-collection-rxdc
July 30	Summary of Material Modifications due to participants	If there has been a material amendment, due no later than 210 days after the end of the plan year in which the plan change is adopted. New participants must receive within 90 days of becoming a plan participant. When the distribution deadline falls on a weekend, the due date is the next business day. Important Note: If a modification or change to a group health plan produces a material reduction in covered services or benefits under the plan, different deadlines apply. See the section below on deadlines that are not calendar-specific for more information.
July 31	Form 5500 is due (unless extended)	Due the last day of the seventh month after the plan year-end, unless an extension is requested or automatically provided based on extension of the corporate tax return. An automatic extension can extend the due date until the extended due date for the corporate tax return. A requested extension can extend the due date until the 15th day of the third month after the normal due date of the Form 5500. The Form 5500 and instructions can be found at: https://www.dol.gov/agencies/ebsa/employers-and-advisers/plan-administration-and-compliance/reporting-and-filing/form-5500 Forms 5500 must be filed electronically. Information regarding electronic filing can be found at: http://www.efast.dol.gov/portal/app/welcome?execution=e1s1 With your plan year ending _____ your filing is due within seven months of plan end, meaning your Form 5500 is due by _____.
July 31	Form 5558 Application for Extension of Time to File Certain Employee Plan Returns is due	Used to apply for an extension of time to file Forms 5500. Form 5558 can be found at: https://www.irs.gov/uac/form-5558-application-for-extension-of-time-to-file-certain-employee-plan-returns
July 31	Patient Centered Outcomes Research Institute ("PCORI") fee due date	A health plan sponsor (or health insurer for insured plans) must pay the fee with Form 720, which is due by July 31, following the calendar year in which the applicable plan year ends. Form 720 can be found at: https://www.irs.gov/pub/irs-pdf/f720.pdf and instructions can be found at: http://www.irs.gov/pub/irs-pdf/i720.pdf
September 17	Form 5500 due (if relying on automatic extension based on the extension of federal corporate income tax return due date)	Due the last day of the seventh month after the plan year-end, unless an extension is requested or automatically provided based on extension of the federal corporate income tax return. An automatic extension applies until the extended due date for the federal corporate income tax return if (1) the plan year and the employer's tax year are the same; (2) the employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500; and (3) a copy of the application for extension of time to file the federal income tax return is maintained with the filer's records.
October 1	Summary Annual Report due to participants (if 5500 deadline not extended)	Due to participants nine months after the plan year-end or two months after the extended due date for filing the Form 5500. When the distribution deadline falls on a weekend, the due date is the next business day.
October 3	QSEHRA notice due to eligible employees	Employers that offer a qualified small employer health reimbursement arrangement in lieu of health coverage for a year must provide a notice to eligible employees at least 90 days before the beginning of the year.
October 14	Medicare Part D Notice of Creditable Coverage due to participants	Notice must be provided (1) before October 15 of each year, (2) prior to an individual's initial enrollment period for Part D, (3) prior to the effective date of coverage for any Part D eligible individual who enrolls in the plan's prescription drug coverage, (4) when the plan no longer provides any drug coverage or when the coverage is no longer creditable, and (5) upon request. Information regarding creditable coverage and model notices can be found at: http://www.cms.hhs.gov/CreditableCoverage/01_Overview.asp

 **Questions?** For more information, please contact Misty.Baker@benefitmall.com or Carol.Taylor@benefitmall.com.

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Date	Description	Notes
October 15	Form 5500 due (if extended by filing a Form 5558)	Due the last day of the seventh month after the plan year-end, unless an extension is requested or automatically provided based on extension of the corporate tax return. An extension requested by filing a Form 5558 can extend the due date until the 15th day of the third month after the normal due date of the Form 5500. The Form 5500 and instructions can be found at: https://www.dol.gov/agencies/ebsa/employers-and-advisers/plan-administration-and-compliance/reporting-and-filing/form-5500 Forms 5500 must now be filed electronically. Information regarding electronic filing can be found at: http://www.efast.dol.gov/portal/app/welcome?execution=e1s1
November 15	Summary Annual Report due to participants (if 5500 deadline extended via automatic extension)	Due to participants nine months after the plan year-end or two months after the extended due date for filing the Form 5500.
December 17	Summary Annual Report due to participants (if 5500 deadline extended via submission of Form 5558)	Due to participants nine months after the plan year-end or two months after the extended due date for filing the Form 5500. When the distribution deadline falls on a weekend, the due date is the next business day.
December 31	Gag Clause Prohibition Compliance Attestation	Reported on CMS HIOS system by December 31 each year. Insurance carriers may file the attestation on behalf of plan sponsors. The HIOS user manual can be found at: https://www.dol.gov/sites/dolgov/files/EBSA/about-ebsa/our-activities/resource-center/faqs/hios-gcpc-a-usermanual-02_00_00.pdf
Notices That Are Not Date-Specific		
Annually	Women's Health and Cancer Rights Act notices	Notice must be given annually and upon enrollment. Model notices can be found at: https://www.dol.gov/sites/default/files/ebsa/about-ebsa/our-activities/resource-center/publications/compliance-assistance-guide-appendix-c.pdf
Annually	CHIP premium assistance notices	Employers who have employees residing in any of the states that offer premium assistance must provide annual notices to those employees. The model notice (which includes a list of the states offering premium assistance) can be found at: https://www.dol.gov/sites/default/files/ebsa/laws-and-regulations/laws/chipra/model-notice.pdf
See Notes	HIPAA notice of privacy practices for protected health information	Every three years, a plan must either provide its Notice of Privacy Practices to participants or notify participants that a Notice of Privacy Practices is available. In addition, the notice must be given upon enrollment and upon request. When there is a material change to the notice, an updated notice must be posted to the benefits website by the effective date of the change and distributed with the next annual mailing to participants. If the employer does not maintain a benefits website, the updated notice must be distributed within 60 days of the effective date of the change. A model notice can be found at: https://www.hhs.gov/hipaa/for-professionals/privacy/guidance/model-notices-privacy-practices/index.html



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Please Note: This list is for general reference purposes only and is not all-inclusive. If you have any questions regarding your responsibilities, please contact a knowledgeable employment law attorney, compliance administrator or your payroll company.