

Compliance Calendar

This calendar highlights important compliance due dates for employee health and welfare benefits. NOTE: Compliance due dates that are tied to a plan year assume a calendar year plan. Actual due dates may differ for some items if the employer's plan runs on a non-calendar year.

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MONTH	REQUIREMENT	DUE DATE	ADDITIONAL INFO
January	W-2s	January 31	<p>Employers that filed at least 250 W-2s in 2018 must report the cost of coverage (employer and employee) in Box 12 (Code DD).</p> <p>Employers must report all employer contributions to employees' HSAs in Box 12 of Form W-2, using code W.</p> <p>Employers must report the total amount of dependent care benefits paid or incurred on an employee's behalf in Box 10 of Form W-2. Amounts over \$5,000 (\$2,500 in the case of a separate return filed by a married individual) are also included in Box 1.</p>
February	1094-B, 1095-B, 1094-C, 1095-C Forms due to IRS (if mailing)	February 28	Applicable Large Employers and Employers with self-funded plans must report coverage information under Sections 6055 and 6056 of the Internal Revenue Code.
March	Part D Creditable Coverage Report due to CMS	March 1	Employers sponsoring prescription drug plans must report to CMS within 60 days of the beginning of the plan year regardless of whether the coverage is creditable.
	HIPAA Breach Notifications due to OCR		Employers sponsoring group health plans must report any breach of Protected Health Information (PHI) affecting fewer than 500 individuals to OCR within 60 days of the end of the plan year.
	1095-B & 1095-C Forms to Individuals	March 4	Applicable Large Employers must provide offer of coverage information to employees. Employers with self-funded plans must provide coverage information to individuals covered under the plan.
April	1094-B, 1095-B, 1094-C, 1095-C Forms due to IRS (if filing electronically)	April 1	Applicable Large Employers and Employers with self-funded plans must report coverage information under Section 6055 and 6056 of the Internal Revenue Code.
	Last day to make HSA contributions and corrections for 2018	April 15 (or applicable tax filing deadline, without extensions)	Employers and individuals have until the tax filing deadline to make HSA contributions and corrections for a given calendar year.

MONTH	REQUIREMENT	DUE DATE	ADDITIONAL INFO
July	Last day to issue a Summary of Material Modifications (SMM) for the prior plan year	July 29	ERISA requires that a Summary of Material Modification (SMM) be issued any time there is a change in a plan provision that is “material” (but not a reduction) or any time there is a change in a plan provision that is required to be in the Summary Plan Description (SPD).
	PCORI Fee	July 31	Patient-Centered Outcomes Research Institute (PCORI) fee is due for policy or plan years that ended in 2018.
	5500 Filing	July 31	Employers must file 5500s for plans with at least 100 participants (i.e., employees) at the start of the plan year. In addition, employers with plans that have fewer than 100 participants must file a 5500 if the plan is “funded” (i.e., the assets of the plan are segregated from the general assets of the plan sponsor through a trust).
September	Summary Annual Report (SAR)	September 30	A summary annual report (SAR) is a boiled-down summary of the Form 5500. A SAR is required for any plan subject to Form 5500 filing, except for self-insured plans without any segregation of assets in a trust or otherwise (unfunded).
	MLR Rebates	September 30	The employer must distribute the portion of an MLR Rebate that is considered plan assets within 90 days. Otherwise, the employer may be subject to the general ERISA trust requirements.
October	Medicare Part D Creditable Coverage Notices to Individuals	October 14	Employers offering prescription drug coverage must issue the Notice of Creditable Coverage to individuals by October 14. (Note: Employers may provide the notice at any time during the 12 months preceding October 14.) SBC required annually during open enrollment
November			SBC required annually during open enrollment
December			SBC required annually during open enrollment