



Annual Compliance Calendar

KEY Yes No

DUE DATE		Under 50	Over 50	Self Funded (SF)	Fully Insured (FI)	Grandfathered	Who is responsible	Check When Complete
JANUARY 1 ST	Mental Health Parity Addictions Equity Act (MHPAEA) Non-Quantitative Treatment Limits (NQTL) Comparative Analysis						Employer - SF / Carrier - FI	
JANUARY 1 ST	MHPAEA NQTL Fiduciary certification						Employer - All	
JANUARY 1 ST	Price Comparison Tool Availability for employees						Employer - SF / Carrier - FI	
FEbruary 28TH								
FEBRUARY 28 TH	Medicare Part D reporting disclosure due to CMS - (60 days from plan year start)						Employer - All	
MARCH 1ST								
MARCH 1 ST	Multi-Employer Welfare Arrangement (MEWA) Form M-1 due to the IRS						Carrier or Administrator	
MARCH 1 ST	1095 B due to employees - Non-ALE						Carrier	
MARCH 1 ST	1095 C due to employees - ALE						Employer	
MARCH 31 ST	1094 B due to the IRS - Non-ALE						Carrier	
MARCH 31 ST	1094 C due to the IRS - ALE						Employer	
APRIL 15TH								
APRIL 15 TH	File Form 8928 with the IRS to report excise tax for non-compliance related to the ACA, COBRA, HIPAA, MHPAEA, & HSA						Employer	
APRIL 30TH								
APRIL 30 TH	Summary Plan Description (SPD) distribution to employees						Employer	
JUNE 1ST								
JUNE 1 ST	Prescription Drug Data Collection (RxDC) Reporting due to CMS via the HIOS system						Employer - SF / Carrier - FI	
JULY 31ST								
JULY 31 ST	5500 filing due to the DOL (under 100 FI plans do not file, under 100 SF plans file)						Employer or Administrator	
JULY 31 ST	Form 5558 due to the IRS to extend the 5500, 5500-SF, 5500-EZ, 8955-SSA, or 5330						Employer or Administrator	
JULY 31 ST	Patient-Centered Outcomes Research Institute (PCORI) fee due to the IRS (be sure to use current year 720 form)						Employer - SF / Carrier - FI	
JULY 31 ST	MEWAs will file Form 8928 with the IRS to report excise tax for non-compliance related to the ACA, COBRA, HIPAA, MHPAEA, & HSA						Employer	
SEPTEMBER 30TH								
SEPTEMBER 30 TH	Summary Annual Report (SAR) if filing 5500 (no 5500 extension) due to employees & dependents						Employer	
SEPTEMBER 30 TH	Medical Loss Ratios (MLR) rebates are due to the employer from the carrier.						Carrier	
OCTOBER 14TH								
OCTOBER 14 TH	Medicare Part D Creditable Coverage Notice due to employees						Employer	
OCTOBER 15TH								
OCTOBER 15 TH	5500 filing if extended due to the DOL						Employer or Administrator	
DECEMBER 15TH								
DECEMBER 15 TH	SAR if filing 5500 with an extension is due to employees & dependents						Employer	
DECEMBER 31ST								
DECEMBER 31 ST	Nondiscrimination Testing Section 125						Employer	
DECEMBER 31 ST	Nondiscrimination Testing Section 105(h)						Employer	
DECEMBER 31 ST	Gag Clause Prohibition Compliance Attestation (GCPCA) due to CMS						Employer - SF / Carrier - FI	
DECEMBER 31 ST	MLR rebates must be disbursed to the plan participants						Employer	