

2020 H&W Plan Compliance Calendar*

*For calendar year plans

Questions? Please contact us at ipb@ipbtax.com or 202.393.7600.

January	July
January 24 – Submit Notice of Intent to Apply for 2021 Medicare Part D to CMS January 31 – Form W-2 to employees January 31 – Form 1095-C to employees January 31 – Form 720 to IRS for 2019 Q4 PCORI fees	July 28 – SMM or new SPD to participants for modifications not resulting in reduced covered services or benefits July 31 – Forms 5500 to IRS or Form 5588 for automatic 2.5-month extension July 31 – Form 5500 to DOL or Form 5558 for extension July 31 – Form 720 to IRS for Q2 PCORI fees
February	August
February 12 – 2021 Medicare Part D application to CMS February 28 – Forms 1094-C and 1095-C to IRS (if filing on paper) or Form 8809 for automatic 30-day February 28 – Online Disclosure to CMS Form to report credible coverage statue	August 15 – Form 900 to IRS if obtained extension
March	September
March 1 – Form M-1 to DOL (MEWAs) March 31 – Forms 1094-C and 1095-C to IRS (if filing electronically)	September 30 – SAR to participants (if filed Form 5500 in July)
April	October
April 28 – Form M-W to DOL if obtained extension April 30 – Form 720 to IRS for Q1 PCORI fees	October 15 – Medicare Part D Notice of Creditable Coverage to participants October 15 – Form 5500 to DOL/IRS if obtained extension October 31 – Form 720 to IRS for Q3 PCORI fees
May	November
May 15 – Form 900 & 900-T to IRS or Form 8868 for automatic extension (VEBAs)	November 15 – Form 900-T to IRS if obtained extension
June	December
	December 15 – SAR to participants (if filed Form 5500 in October) December 31 – WHCRA Notice to participants December 31 – CHIP Notice to participants

*Other notices may be required on unspecified dates, such as the EEOC Wellness Notice (provide within a reasonable time before participant provides health information), the Patient Protection Provider Choice Notice (include in SPD or description of benefits), and Newborns' and Mothers Health Protection Act Notice (include in SPD).

* If a deadline falls on a weekend or federal holiday, the deadline will be the next business day.



Ivins Phillips Barker
 C H A R T E R E D