

# 2019 H&W Plan Compliance Calendar\*

\*For Calendar Year Plans

Questions? Please contact **Robin Solomon** at [rsolomon@ipbtax.com](mailto:rsolomon@ipbtax.com) or 202.662.3474

January	July
<b>January 31</b> – Form W-2 to employees	<b>July 30</b> – SMM or new SPD <b>July 31</b> – Form 5588 to DOL for F5500 extension <b>July 31</b> – Form 720 to IRS for PCORI fee
February	August
<b>February 28</b> – Forms 1094-C and 1095-C	
March	September
<b>March 1</b> – Medicare Part D NOCC to CMS <b>March 1</b> – Form M-1 to DOL [MEWAs] <b>March 2</b> – Form 1095-C to employees	<b>September 30</b> – SAR to participants (if F5500 filed in July)
April	October
<b>April 2</b> – Medicare Part D reconciliation <b>April 30</b> – Form M-1 to DOL [MEWAs]	<b>October 1</b> – Medicare Part D application for next year <b>October 15</b> – Medicare Part D NOCC to participants <b>October 15</b> – Form 5500 to DOL
May	November
<b>May 15</b> – Form 990 & 990-T to IRS [VEBAs]	<b>November 15</b> – Form 990 & 990-T to IRS (if F5500 filed in July) [VEBAs]
June	December
	<b>December 15</b> – SAR to participants (if F5500 filed in October) <b>December 31</b> – WHCRA notice <b>December 31</b> – CHIP notice <b>December 31</b> – EEOC wellness notice <b>December 31</b> – Patient Protection Provider Choice



## Ivins Phillips Barker

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