

2021 Compliance Calendar

Mary Catherine Waldron
Director, Health & Welfare Compliance
Medcom Benefit Solutions

March 1, 2021

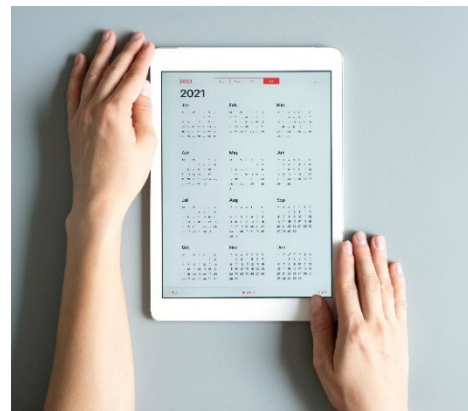
Employers with group health plans are required to complete an online disclosure form with the Centers for Medicare & Medicaid Services (CMS) on an annual basis and at other select

times, indicating whether the plan's prescription drug coverage is creditable or non-creditable. This disclosure requirement applies when an employer-sponsored group health plan provides prescription drug coverage to individuals who are eligible for coverage under Medicare Part D. This disclosure is required regardless of whether the health plan's coverage is primary or secondary to Medicare.

- **March 1, 2021** - Deadline for sponsors of calendar year plans to complete an online disclosure form with CMS.

March 2, 2021

- On Oct. 2, 2020, the IRS announced it would extend the deadline for employers to provide employees with a copy of their 1095-C or 1095-B reporting form, as required by the ACA, from Jan. 31, 2021, to March 2, 2021. In addition, the IRS again extended "good-faith effort" transition relief to employers for plan year 2020 reporting.
- The deadlines were not extended for filing 1095 forms with the IRS, and they are still Feb. 28 for paper filing or March 31 for electronic filing.



The critical filing deadlines for 2020 coverage are as follows:

ACA Requirement	Deadline
1095 forms delivered to employees	Jan. 31, 2021 (extended to March 2, 2021)
Paper filing with IRS*	Feb. 28, 2021
Electronic filing with IRS	March 31, 2021

March 15 & 31 2021

Form 5500s are required under ERISA for Reporting and Disclosure Rules. Filings are submitted annually to the Employee Benefits Security Administration (EBSA) for the following types of plans:

- Retirement Plans (starting with Plan Number 001)
- Health & Welfare Plans (starting with Plan Number 501)

5500s are due seven months after the end of the Plan Year and may have an additional 2.5 months with after filing a 5558 Extension by the original Due Date.

- For Plan Years that ran **June 1, 2019- May 31, 2020** – Your filing was originally due December 31, 2020 but may have been extended to March 15, 2021
- For Plan Years that ran **September 1, 2019 – August 31, 2020** – your filing is due March 31, 2021.

April 1, 2021

New Plans established 1/1 need to distribute their documents by this date.

April 15 & 31 2021

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5500s are due seven months after the end of the Plan Year and may have an additional 2.5 months with after filing a 5558 Extension by the original Due Date.

- For Plan Years that ran **July 1, 2019- June 31, 2020** – Your filing was originally due January 31, 2021 but may have been extended to April 15, 2021

For Plan Years that ran **October 1, 2019 – September 30, 2020** – your filing is due April 30, 2021.

We hope this information is helpful to you. Please give us a call if we can be of assistance to you with Health & Welfare Compliance, Actuarial Services, Healthcare Reform, HIPAA Security, and COBRA/Retiree Billing Administration.

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CONTACT US:
Sales@medcombenefits.com
www.medcombenefits.com
(800) 523-7542