

2017 Compliance Calendar

Group Health Benefit Plans

Plan year end: **December 31, 2017**

JANUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY

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MARCH

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APRIL

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MAY

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JUNE

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January 2017

- 17** Deadline for self-insured major medical plans that provide minimum value to pay transitional reinsurance fee (2016)
- 31** Deadline for employers that issue more than 250 W-2s in preceding calendar year to file Form W-2 Cost of Employer-Sponsored Health Coverage

February 2017

- 28** Notice of Breach of Unsecured Protected Health Information due to HHS within 60 days after the calendar year in which the breach occurred

March 2017

- 1** Deadline to send Medicare Part D Creditable Coverage Disclosure
- 2** Deadline for self-insured plans (carriers are responsible for fully insured) to issue Form 1095-B Minimum Essential Coverage (6055) to employees
- 2** Deadline to issue Forms 1095-C Applicable Large Employers (6056) to employees
 - Applies to all entities within the applicable large employer group
 - Self-insured should complete all 3 parts of Form 1095-C to satisfy 6055 and 6056 reporting obligations
 - Fully insured should complete parts I and II of Form 1095-C (carriers responsible for 6055 reporting)
- 31** Deadline for electronic filing of IRS Forms 1095-B and 1094-B Minimum Essential Coverage (6055)
- 31** Deadline for electronic filing of IRS Forms 1095-C and 1094-C Applicable Large Employers (6056)

JULY

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AUGUST

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SEPTEMBER

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OCTOBER

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NOVEMBER

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DECEMBER

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31						

July 2017

- 29** Deadline to send Summary of Material Modifications (SMM) to participants and beneficiaries receiving benefits
- 31** Last day to file Form 5500 and Form 8955-SSA without extension
- 31** Last day to file Form 5558 for extension to file form 5500
- 31** Deadline for PCORI Fee - IRS Form 720 (2016) for plans with <100 participants on first day of plan year are exempt (unless plan is funded)

September 2017

- 30** Deadline to send Summary Annual Report to participants, including COBRA beneficiaries

October 2017

- 15** Deadline to send Medicare eligible participants and beneficiaries Medicare Part D Creditable Coverage Notice

November 2017

- 1** Deadline to send Summary of Benefits and Coverages (SBC) to plan participants and beneficiaries including COBRA beneficiaries
- 15** Deadline to pay Transitional Reinsurance Fee for self-insured major medical plans that provide minimum value (carriers remit for fully insured plans)

Annual — No Specific Deadline

Plan document needs to be in place and available for review and copying at specified company locations during business hours

Summary plan description (SPD) must be written in both comprehensive and understandable terms and updated every 5 years if the Plan is amended, 10 if not

General Notice of COBRA Rights sent to affected participants and other qualified beneficiaries upon commencement of group health plan coverage and within 90 days of coverage of new spouse

Disclosure of External Review provided to plan participants and beneficiaries provided with SPD or similar benefit descriptions

Patient Protection Notice for non-grandfathered plans sent to participant and beneficiaries receiving COBRA benefits for plans that require designation of primary care provider or to non-grandfathered group health plans that require designation of primary care provider

Notice regarding primary care provider designation sent to participants (if applicable)

CHIPRA notice sent to employees if benefits available under state law