

2018 MAJOR HEALTH PLAN COMPLIANCE DEADLINES

REQUIREMENTS	DUE DATE
W-2 Reporting of Value of Health Coverage (If 250+ Forms Filed)	March 2, 2018**
Form 1095-C to Employees	January 31, 2018
Forms 1094-C / 1095-C to IRS (Paper Filers)	February 28, 2018
Disclosure of Medicare Creditable / Non-Creditable Status to CMS	March 1, 2018
DOL M-1 Form (for MEWAs) For 2016 Calendar Year	March 1, 2018
Last Day of FSA Grace Period for Calendar Year Plan	March 15, 2018
Forms 1094-C / 1095-C to IRS (Electronic Filers)	April 2, 2018
Summary of Material Modifications Due for Prior Year Plan Amendments	July 31, 2018 *
Form 5500 (Or Form 5558 – Request for Extension)	July 31, 2018 *
PCORI Payment and Form 720 Filing (Self-Funded Plans Only)	July 31, 2018
Summary Annual Report (Assuming No Extension)	September 30, 2018 *
Medicare Creditable / Non-Creditable Notice to Participants	October 15, 2018
Form 5500 (If Extension Obtained)	October 15, 2018 *
Summary Annual Report (If Extension Obtained)	December 15, 2018 *

* Dates are based on a calendar year plan; for non-calendar year plans, Medicare creditable / non-creditable disclosure must be made within 60 days of the beginning of the plan year; Grace period ends 2 and ½ months after end of FSA plan year; SMM due within 210 days after the end of the plan year; Form 5500 due within 7 months after the end of the plan year; SAR due within 210 days after the end of the plan year.

** The IRS has recently extended this date from January 31, 2018 to March 2nd, 2018