

# 2023 Major Health Plan Compliance Deadlines

Requirements	Deadline
W-2 Reporting of Value of Health Coverage (If 250+ Forms Filed)	January 31, 2023 <input type="checkbox"/>
Forms 1094-C/1095-C to IRS (Paper Filers)	February 28, 2023 <input type="checkbox"/>
Disclosure of Medicare Creditable/Non-Creditable Status to CMS	March 1, 2023 <input type="checkbox"/>
Form 1095-C to Employees	March 2, 2023 <input type="checkbox"/>
Last Day of FSA Grace Period for Calendar Year Plan	March 15, 2023 <input type="checkbox"/>
Forms 1094-C/1095-C to IRS (Electronic Filers)	March 31, 2023 <input type="checkbox"/>
Summary of Material Modifications Due for Prior Year Plan Amendments	July 31, 2023* <input type="checkbox"/>
Form 5500 (Or Form 5558 – Request for Extension)	July 31, 2023* <input type="checkbox"/>
PCORI Payment and Form 720 Filing (Self-Funded Plans Only)	July 31, 2023 <input type="checkbox"/>
Summary Annual Report (Assuming No Extension)	September 30, 2023* <input type="checkbox"/>
Medicare Creditable/Non-Creditable Notice to Participants	October 15, 2023 <input type="checkbox"/>
Form 5500 (If Extension Obtained)	October 15, 2023* <input type="checkbox"/>
Summary Annual Report (If Extension Obtained)	December 15, 2023* <input type="checkbox"/>

\* 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.