

2022 Health & Welfare Plan Calendar



Initial Enrollment Notices

- HIPAA Privacy
- Women's Health and Cancer Rights Act (WHCRA)
- Special Enrollment Rights
- Initial COBRA Notice
- Summary of Benefits and Coverage (SBC)

Annual Notices

(generally included in open enrollment materials):

- WHCRA Annual Notice
- CHIPRA Notice
- SBC
- Recommended: Patient protection choice of provider notice

Other Notices

- Wellness program notices for HIPAA and ADA compliance (in materials describing the wellness program)
- Notice regarding insurance exchange due within 14 days of new hire
- Reminder of HIPAA Privacy Notice every three years (consider including in open enrollment materials every year)
- No Surprises Act Balance Billing notice on website and on affected explanation of benefits (EOB)
- Grandfathered plan notice (if applicable)

JANUARY 31	Deadline to furnish W-2 with health plan value to employees
JANUARY 31	Deadline to provide individuals with report regarding offer of minimum essential coverage in 2021 (Form 1095-B or Form 1095-C)
FEBRUARY 28	Deadline to file Forms 1094/1095 for 2021 coverage with the IRS, if not filed electronically
MARCH 1	Deadline to file Medicare Part D disclosure with CMS
MARCH 31	Deadline to file Forms 1094/1095 with the IRS, if filed electronically
JULY 29	Deadline for distribution of Summary of Material Modification for previous year amendments [FDBR Note: notice of material reduction must be provided within 60 days of being adopted, and mid-year material modifications to the summary of benefits and coverage must generally be provided 60-days in advance of the change]
AUGUST 1	Deadline to report and pay PCORI fee for prior year on Form 720*
AUGUST 1	Deadline for filing Form 5500; or Deadline for filing Form 5558 to request an extension of 2½ months**
AUGUST 1	Deadline for filing Form 5330 to pay excise taxes on prohibited transactions in the prior year*
AUGUST 1	FDBR Suggestion: Take steps to ensure timely distribution of enrollment-related notices (see box)
SEPTEMBER 30	Summary Annual Report due to participants (unless Form 5500 filing extended)
OCTOBER 14	Deadline for providing Medicare Part D Creditable Coverage Notice to individuals (unless provided within prior 12 months)
OCTOBER 17	Deadline for filing Form 5500, if on extension per filing Form 5558 (see August 1)**
DECEMBER 15	Deadline to send out Summary Annual Report if Form 5500 was filed on extension (see September 30)

JANUARY

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● Dates noted

* Note: IRS protocol states that filing deadlines which fall on a Saturday, Sunday or holiday are delayed to the next business day.

** Note: The DOL provides that filing due dates that fall on a Saturday, Sunday or federal holiday are delayed to the next business day.

*** This is not legal advice. Deadlines are based on a 12/31 plan year and fiscal year of the plan sponsor and also only covers federal requirements.