

## EMPLOYEE BENEFITS

# 2022 Compliance Checklist

### Important Compliance Dates

<b>January</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Health plan coverage of OTC COVID-19 testing (1/15)</li> <li><input type="checkbox"/> W2 Box 12 Reporting of Aggregate Cost of Coverage (1/31)</li> <li><input type="checkbox"/> 1095-C Reporting Due to Employees (1/31) (proposed automatic extension to 3/2)</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> CMS Online Disclosure of Creditable – Medicare Part D Coverage (Due 60 Days Post Annual Renewal)</li> <li><input type="checkbox"/> 1094-C &amp; 1095-C (Paper) Reporting Due to IRS (2/28)</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> 2021 Reporting to IRS if filing electronically (3/31) (Electronic filing required for ALE with 250 or more 1095s)</li> <li><input type="checkbox"/> SPD Delivery Deadline (3/31) (within 90 days of effective date)</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Deadline for 2021 HSA Contributions (4/15)</li> </ul>
<b>May</b>	
<b>June</b>	
<b>July</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PCORI Filing Due (7/31) (Plan years ending on or after 1/1/2021 and before 12/31/2021)</li> <li><input type="checkbox"/> 5500 Filing Due (7/31) (for calendar year plans)</li> </ul>
<b>August</b>	
<b>September</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> SAR, Summary Annual Report due (9/30)</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Medicare Part D Notice due (10/14)</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> SBC Distribution: 30 days prior to renewal or open enrollment period (whichever comes first)</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Cafeteria Plan amendments for changes allowed under Notice 2021-15 (12/31)</li> </ul>

### Employer Requirements

#### ACA

The ACA created several notice and disclosure obligations for group health plans, such as:

- Statement of Grandfathered Status
- Notice of Rescission
- Notice of Patient Protections and Selection of Providers
- Uniform Summary of Benefits and Coverage
- Exchange Notice

#### COBRA

Notice/disclosure requirements:

- Initial/General COBRA Notice
- QE Notice to Plan Administrator
- COBRA Election Notice
- Notice of Unavailability of COBRA
- Notice of Insufficient Payment
- Premium Change Notice
- Termination Notice

#### ERISA

Notice/disclosure requirements:

- SPD
- Summary of Material Modifications (SMM)
- Plan Documents (upon request)
- Summary Annual Report (SAR)
- Notice of Special Enrollment Rights
- HIPAA Notice of Privacy Practices
- CHIPRA
- Medicare Part D (Creditable/Non-creditable coverage)
- WHCRA

#### ACA Cost Sharing Limits

Self-only Coverage	\$8,700
Family Coverage	\$17,400

#### HDHP OOP Maximum

Self-only coverage	\$7,050
Family Coverage	\$14,100

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