

## EMPLOYEE BENEFITS

# 2022 Compliance Checklist (July - June Plan Years)

### Important Compliance Dates

<b>January</b>	<input type="checkbox"/> Health plan coverage of OTC COVID-19 testing (1/15) <input type="checkbox"/> W2 Box 12 Reporting of Aggregate Cost of Coverage (1/31) <input type="checkbox"/> 5500 Filing Due (1/31)
<b>February</b>	<input type="checkbox"/> 1094-C & 1095-C (Paper) Reporting Due to IRS (2/28) <input type="checkbox"/> 1095-C Reporting Due to Employees (3/2)
<b>March</b>	<input type="checkbox"/> 2021 Reporting to IRS if filing electronically (3/31) (Electronic filing required for ALE with 250 or more 1095s) <input type="checkbox"/> SAR, Summary Annual Report Due (3/31)
<b>April</b>	<input type="checkbox"/> Deadline for 2021 HSA Contributions (4/18)
<b>May</b>	
<b>June</b>	<input type="checkbox"/> SBC Distribution: with open enrollment materials or 30 days prior to renewal if coverage renews automatically
<b>July</b>	
<b>August</b>	<input type="checkbox"/> PCORI Filing Due (8/1) (Plan years ending on or after 1/1/2021 and before 12/31/2021) <input type="checkbox"/> CMS Online Disclosure of Creditable – Medicare Part D Coverage (Due 60 Days Post Annual Renewal) (8/30)
<b>September</b>	<input type="checkbox"/> SPD Delivery Deadline (9/28) (Within 90 days of effective date)
<b>October</b>	<input type="checkbox"/> Medicare Part D Notice Due (10/14)
<b>November</b>	
<b>December</b>	<input type="checkbox"/> Cafeteria Plan amendments for changes allowed under Notice 2021-15 (12/31)

### 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 (Plan Years Beginning In 2022)

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

#### HDHP OOP Maximum (Plan Years Beginning In 2022)

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

**DISCLAIMER:** Brown & Brown, Inc. and all its affiliates, do not provide legal, regulatory or tax guidance, or advice. If legal advice counsel or representation is needed, the services of a legal professional should be sought. The information in this document is intended to provide a general overview of the topics and services contained herein. Brown & Brown, Inc. and all its affiliates, make no representation or warranty as to the accuracy or completeness of the document and undertakes no obligation to update or revise the document based upon new information or future changes.



## How Brown & Brown Can Help

Connect with your Brown & Brown service team to learn more about how we can help find solutions to fit your unique needs.



Find Your Solution at [BBrown.com](https://www.brownandbrown.com)

**DISCLAIMER:** *Brown & Brown, Inc. and all its affiliates, do not provide legal, regulatory or tax guidance, or advice. If legal advice counsel or representation is needed, the services of a legal professional should be sought. The information in this document is intended to provide a general overview of the topics and services contained herein. Brown & Brown, Inc. and all its affiliates, make no representation or warranty as to the accuracy or completeness of the document and undertakes no obligation to update or revise the document based upon new information or future changes.*