

## EMPLOYEE BENEFITS

# 2022 Compliance Checklist (October - September 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)
<b>February</b>	<input type="checkbox"/> 1094-C & 1095-C (Paper) Reporting Due to IRS (2/28)
<b>March</b>	<input type="checkbox"/> 1095-C Reporting Due to Employees (3/2) <input type="checkbox"/> 2021 Reporting to IRS if filing electronically (3/31) (Electronic filing required for ALE with 250 or more 1095s)
<b>April</b>	<input type="checkbox"/> Deadline for 2021 HSA Contributions (4/18)
<b>May</b>	<input type="checkbox"/> 5500 Filing Due (5/2)
<b>June</b>	<input type="checkbox"/> SAR, Summary Annual Report Due (6/30)
<b>July</b>	<input type="checkbox"/>
<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)
<b>September</b>	<input type="checkbox"/> SBC Distribution: with open enrollment materials or 30 days prior to renewal if coverage renews automatically
<b>October</b>	<input type="checkbox"/> Medicare Part D Notice Due (10/14)
<b>November</b>	<input type="checkbox"/> CMS Online Disclosure of Creditable – Medicare Part D Coverage (Due 60 Days Post Annual Renewal) (11/29)
<b>December</b>	<input type="checkbox"/> Cafeteria Plan amendments for changes allowed under Notice 2021-15 (12/31) <input type="checkbox"/> SPD Delivery Deadline (12/29) (Within 90 days of effective date)

### 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

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