

Calendar of health and welfare benefit plan compliance tasks<sup>1</sup>

Action Item	Due Date
<b>January</b>	
Reporting of value of health coverage on Form W-2	January 31, 2019*
<b>February</b>	
File ACA information reporting returns with IRS (for paper filing)	February 28, 2019*
<b>March</b>	
DOL Form M-1 (for MEWAs)	March 1, 2019*
Disclosure of creditable/noncreditable status of prescription drug coverage to CMS	March 1, 2019
Provide ACA information reporting returns to individuals	March 4, 2019
Last day for flexible spending accounts with 2½ month grace periods	March 15, 2019
<b>April</b>	
File ACA information reporting returns with IRS (for electronic filing)	April 1, 2019*
<b>May</b>	
Form 990 or Form 8868 if requesting extension	May 15, 2019
<b>July</b>	
Summary of Material Modifications for prior year amendments	July 29, 2019
Form 720 filing and payment of PCORI fee	July 31, 2019*
Form 5500 or file Form 5558 to request an extension	July 31, 2019
<b>August</b>	
Form 990 (if on extension) or Form 8868 if requesting additional extension	August 15, 2019
<b>September</b>	
Summary Annual Report (if no extension)	September 30, 2019

<sup>1</sup> Assumes calendar plan and sponsor tax year. Does not account for weekends, extended due dates other than for Forms 5500 and 990, short plan years, or new plans. The “weekend rule,” which extends due dates falling on weekends to the following Monday, generally applies to filing deadlines and certain other acts under tax rules.

October	
Provide notice of creditable/noncreditable prescription drug coverage to participants	October 14, 2019*
Form 5500 filed if on extension	October 15, 2019
November	
Form 990 (if additional 3-month extension)	November 15, 2019
December	
Summary Annual Report (if on extension)	December 15, 2019
Deadline for correcting DCAP discrimination test failures	December 31, 2019

*\*Date does not vary regardless of plan year.*