



ALERT: Immediate Release

AssuredPartners
COMPLIANCE OBSERVER

February 12, 2018

Annual Filing Reminders

As we head into the last few weeks of February, we want to take this opportunity to remind employers about the following upcoming annual filing deadlines:

1. Annual Prescription Drug Notice

Group health plans must notify the Centers for Medicare and Medicaid Services (CMS) each year regarding whether the group health plan's prescription drug coverage offered to Medicare Part D-eligible individuals is "creditable" or "non-creditable". This notice must be done electronically by completing the online registration and disclosure form on the CMS website. (View the form [HERE](#).) CMS has also published, on its website, guidance regarding the notice and the information required for the filing. (View guidance [HERE](#).)

The compliance date(s) for this annual disclosure is: (a) within 60 days after the beginning of the plan year (e.g., for a calendar year plan year, by March 1, 2018); (b) within 30 days after the termination of the plan's prescription drug coverage; and (c) within 30 days of any change in the creditable coverage status of the prescription drug plan.

2. HIPAA Breach Report

HIPAA-covered benefit plans are required to report any breach during a calendar year involving less than 500 individuals to the Department of Health and Human Services (HHS) on an annual basis. Any such breach that occurred during the year must be reported to HHS by completing the disclosure form on the HHS website. (Submit a breach report [HERE](#).)

The compliance date for this annual disclosure is within 60 days after the end of the calendar year (i.e. by March 1, 2018).

3. ACA Reporting Deadlines

Pursuant to the ACA, Applicable Large Employers (ALEs) and employers that self-insured their medical benefits must file information returns with the IRS and distribute health coverage information forms to their employees, via Form 1095-C or 1095-B, as applicable.

The compliance date(s) for filing 2017 information returns with the IRS is February 28, 2018 for paper filers and April 2, 2018 for electronic filers. Per IRS Notice 2018-06, the deadline for employers to distribute 1095-C or 1095-B forms to their employees was extended 30 days and is now March 2, 2018.

**Should you have any questions or concerns please contact a member of the
AssuredPartners' Benefits Team**

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