Mineral
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Key Annual Filing and Notice Deadlines for Employers

Sponsoring a group health plan for your employees comes with compliance obligations, including several reporting and notice requirements. This chart outlines key obligations, due dates, and supporting resources available through the Mineral HR and Compliance Platform. For a closer look at who must file, which forms to use, and when to submit them, read ACA Reporting Requirements Explained.

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Obligation	Description	Mineral Tools	Packaging
Affordable Care Act (ACA) Reporting applies to all self-insured and level-funded plans, and applicable large employers	Distribute Forms 1095-B/C to employees: Due March 2 File with the IRS on paper: Due February 28 (only if fewer than 10 forms 1095 + W-2 + 1099) File with the IRS electronically: Due March 31	ACA Reporting Hub	Toolkit Small level-funded plans Applicable large employers
Medicare Part D Disclosure and Notices apply to all employers providing prescription drug coverage	Disclosure to CMS: Due within 60 days of the plan year start date (e.g., March 2 for calendar year plans) Creditable (or non-creditable) coverage notice to employees: Due before October 15		CMS Disclosure Instructions Employer Responsibilities with Medicare Notices CMS Model Notice
Prescription Drug Data Collection (RxDC) and Reporting applies to most employer-sponsored health plans	Submit to CMS: Due by June 1 (may be submitted on your behalf by a TPA or health plan)		Summary of the requirements
PCORI filing applies to self-insured and level-funded health plans	Calculate fee and file Form 720 with the IRS: Due July 31		Summary of the requirements
Form 5500 filing applies to certain health plans and retirement plans	File with the IRS: Due 7 months after the plan year ends (e.g., due July 31 for calendar year plans) Distribute Summary Annual Report to employees: Due 9 months after the plan year ends (e.g., September 30 for calendar year plans)		Summary of the requirements
Gag Clause Prohibition Attestation applies to all group health plans	Submit to CMS: Due by December 31 (may be submitted on your behalf by a TPA or health plan)		Summary of the requirements FAQ guide
State-Mandated Healthcare Reporting applies to most employer-sponsored medical plans covering employees who reside in certain states	**California:** Distribute forms to employees by January 31 (no penalty is imposed if modeling the ACA deadline) Report to the state by May 31 **District of Columbia:** Distribute forms to employees by March 2 Report to the state by April 30 **New Jersey:** Distribute forms to employees by March 2 Report to the state by March 31 **Rhode Island:** Distribute forms to employees by March 2 Report to the state by March 31 **Massachusetts:** Distribute forms to employees by January 31 Report to the state, using the state's portal by January 31	ACA Reporting Hub	
Other required group health plan notices	Employers are required to distribute various notices to employees at certain times throughout the year.		New hire notices Open enrollment notices

The Mineral HR and Compliance Platform provides a robust HR and benefits compliance library and unlimited access to certified HR Experts to assist with your compliance-related questions. Don't hesitate to contact us; we're here to help!

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