

## 2026 Important Compliance Dates

This checklist is designed to help companies review the key reporting and notice requirements that may apply to their employer-sponsored group health plans under ERISA (the Employee Retirement Income Security Act). Please note that this list is for general reference purposes only and is not all-inclusive.

JANUARY 2026		
Requirement	Deadline	Description
Form W-2 (including healthcare costs)	<b>January 31</b>	Employers that filed 250 or more IRS Forms W-2 for the prior calendar year must include the aggregate cost of employer-sponsored health plan coverage on employees' Forms W-2. This reporting is optional for employers that had to file fewer than 250 Forms W-2 for the prior calendar year. Employers must file Forms W-2 with the Social Security Administration and furnish Forms W-2 to employees by Jan. 31 of each year, unless an extension applies.
FEBRUARY 2026		
Requirement	Deadline	Description
Section 6055 and 6056 Reporting:	Filing deadline with the IRS for paper forms:	Under Section 6056, ALEs are required to report information to the IRS about the health coverage they offer or do not offer to full-time employees on forms 1094-C and 1095-C.
1094-C	<b>February 28</b> if filing paper and <b>April 1</b> if filing electronically	Under Section 6055, non-ALEs that are self-funded must report information to the IRS about the health coverage they offer or do not offer to full-time employees and their dependents on forms 1094-B and 1095-B.
1095-C		
1094-B		
1095-B		
MARCH 2026		
Requirement	Deadline	Description
Part D Disclosure to CMS	<b>March 1</b> (for calendar year plans)	<p>Group health plans that provide prescription drug coverage to Medicare D eligible individuals must disclose to the Centers for Medicare &amp; Medicaid Services (CMS) whether that coverage is creditable or not creditable.</p> <ul style="list-style-type: none"> <li>• Within 60 days after the beginning of each plan year;</li> <li>• Within 30 days after the termination of a plan's prescription drug coverage; and</li> <li>• Within 30 days after any change in the plan's creditable coverage status.</li> </ul> <p>Plans will use the online disclosure form on the <a href="#">CMS Creditable Coverage website</a>.</p>

*This compliance overview is not intended to be exhaustive nor should any discussion or options be construed as legal advice. Readers should contact an attorney for legal advice.*