



UBA  
Compliance Advisor

## What every HR leader should know about compliance



### First Quarter 2021 Group Health Plan Deadlines

#### 3-Minute Read

This Advisor lists federal law deadlines that apply to employer-sponsored group health plans for the first quarter of 2021, including

- Form W-2
- Forms 1094-B, 1095-B, 1094-C, 1095-C
- Form 8809
- HIPAA Breach Notification Requirements
- Form M-1

Note there are other deadlines that are not based on the calendar year and are instead based on the plan year (see the UBA [2021 Compliance Calendar](#) for more information). An employer should consult with its attorney on applicable state laws that may provide additional requirements and deadlines.



Description	Timing	Due Date
<p><b>Forms W-2</b></p> <p>Employers who filed at least 250 Forms W-2 for the prior calendar year must <a href="#">report</a> the aggregate value of applicable employer-sponsored health coverage on Forms W-2.</p> <p>Employee W-2s must include any imputed income. For example, if an employer pays for the coverage of an individual that is not an employee's spouse, child under age 27, or a Code §105(b) dependent.</p> <p>HSA contributions must be included in employee W-2s.</p>	<p>The deadline to file and furnish <a href="#">Form W-2</a> is January 31.</p>	<p>January 31, 2021</p>
<p><b>Forms 1094-B and 1095-B</b></p> <p>Form 1095-B is used to meet the Section 6055 reporting requirement of having coverage to meet the individual shared responsibility requirement. Form 1095-B is used by insurers, plan sponsors of self-funded multiemployer plans, and plan sponsors of self-funded plans that have fewer than 50 employees to report on coverage that was actually in effect for the employee, union member, retiree or COBRA participant, and their covered dependents, on a month-by-month basis.</p> <p>Filers use Form 1094-B as the transmittal to submit the Form 1095-B return.</p>	<p><a href="#">1095-B</a>: January 31 (IRS may grant permissive 30-day extension for good cause)</p> <p><a href="#">1094-B</a>: February 28, or March 31, if filing electronically (may file Form 8809 for automatic 30-day extension)</p>	<p>Form <a href="#">1095-B</a>: March 2, 2021 (IRS will not grant a permissive 30-day extension)</p> <p>Form <a href="#">1094-B</a>: March 1, 2021, or March 31, 2021 (if filing electronically)</p>



Description	Timing	Due Date
<p><b>Forms 1094-C and 1095-C</b></p> <p>Form 1095-C is primarily used to meet the Section 6056 reporting requirement relating to the employer shared responsibility / play-or-pay requirement. Form 1095-C is also used to determine whether an individual is eligible for a premium tax credit.</p> <p>Employers with 50 or more full-time or full-time equivalent employees complete much of Form 1095-C to report on coverage that was offered to the employee and eligible dependents.</p> <p>Filers use Form 1094-C as the transmittal to submit the 1095-C return.</p>	<p><a href="#">1095-C</a>: January 31 (IRS may grant permissive 30-day extension for good cause)</p> <p><a href="#">1094-C</a>: February 28, or March 31, if filing electronically (may file Form 8809 for automatic 30-day extension)</p>	<p>Form <a href="#">1095-C</a>: March 2, 2021 (IRS will not grant a permissive 30-day extension)</p> <p>Form <a href="#">1094-C</a>: March 1, 2021, or March 31, 2021 (if filing electronically)</p>
<p><b>Form 8809</b></p> <p>Employers use IRS <a href="#">Form 8809</a> to get an automatic 30-day extension of time to file Forms 1094-C or 1094-B.</p>	<p>Must be filed on or before the due date of the returns.</p>	<p>March 1, 2021, if filing paper forms</p> <p>March 31, 2021, if filing electronically</p>



Description	Timing	Due Date
<p><b>HIPAA's Breach Notification Requirements</b></p> <p>In the event of a HIPAA privacy breach involving fewer than 500 individuals, group health plans must report to the Department of Health and Human Services (HHS) and notify affected individuals of any breaches of unsecured protected health information.</p>	<p>If the breach involved fewer than 500 individuals, the reporting must be done on the <a href="#">HHS website</a> within 60 days after the end of the calendar year in which the breach occurred.</p> <p>Plan sponsor must notify affected individuals within 60 days of the breach's discovery.</p>	<p>March 1, 2021</p>
<p><b>Form M-1</b></p> <p>Multiple employer welfare arrangements (MEWAs) and many entities claiming not to be MEWAs due to the exception for collectively bargained plans (entities claiming exception (ECEs)) are required to file <a href="#">Form M-1</a> with the Department of Labor (DOL) (subject to certain exceptions).</p>	<p>Generally due by March 1 of the year following the calendar year for which reporting is required. Automatic 60-day extension is available if filed by the normal due date for the Form M-1.</p>	<p>March 1, 2021</p>

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This information is general and is provided for educational purposes only. It is not intended to provide legal advice. You should not act on this information without consulting legal counsel or other knowledgeable advisors.

