

2026 Benefits Compliance Calendar

■ Group Health Plans ■ Retirement Plans ■ Group Health and Retirement Plans

Q1	DEADLINE	Compliance Item
■	3/1	Medicare Part D creditable coverage reporting to CMS (60 days after start of plan year)
■	3/2	Multiple Employer Welfare Arrangement Form M-1
■	3/2	Form 1095-C distribution to employees
■	3/15	Flexible Spending Account Grace Period ends (2 ½ months after end of plan year)
■	3/31	Forms 1095-B and 1095-C filings
■	3/31	Individual Benefit Statement for defined contribution plan with participant-directed investments
Q2	DEADLINE	Compliance Item
■	6/1	RxDC report to CMS
■	6/30	Individual Benefit Statement for defined contribution plan with participant-directed investments

Contact Us

200 South 10th Street | Suite 1600 | Richmond, VA 23219

Marc Purintun	Partner, Chair	804.420.6310	mpurintun@williamsmullen.com
Brydon M. DeWitt	Partner	804.420.6917	bdewitt@williamsmullen.com
Nona K. Massengill	Partner	804.420.6569	nmassengill@williamsmullen.com
Allison J. Carlon	Associate	804.420.6268	acarlon@williamsmullen.com
Philip J. Delano	Associate	804.420.6057	pdelano@williamsmullen.com
Jordan E. Douglas	Paralegal	804.420.6328	jdouglas@williamsmullen.com

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Q3	DEADLINE	Compliance Item
■	7/29	Summary of Material Modifications (210 days after end of plan year of change)
■	7/31	Form 5500 (automatic extension with Form 5558 until 10/15)
■	7/31	Patient-Centered Outcomes Research Institute filing and fee
■	9/30	Individual Benefit Statement for defined contribution plan with participant-directed investments
■	9/30	Summary Annual Report (subject to extension until 12/15)
Q4	DEADLINE	Compliance Item
■	12/1	Safe harbor 401(k) plan notice
■	12/1	Qualified Default Investment Alternative Notice
■	12/1	Automatic Contribution Arrangement Notice
■	12/31	Gag clause attestation
■	12/31	Individual Benefit Statement for defined contribution plan with participant-directed investments

This calendar assumes a plan is being administered on a calendar year basis. It is a condensed summary of key compliance deadlines for information purposes only and does not identify all compliance obligations. It is not meant to be and should not be construed as legal advice. Individuals or entities with particular needs on specific issues should retain our services or the services of other competent counsel.