

IMPORTANT DATES TO REMEMBER

Description	Date
Summary Annual Report Deadline. For group health plans that are required to file a Form 5500, they must distribute a Summary Annual Report no later than nine months after the end of the plan year, unless an exception applies.	September 30, 2008 (for calendar-year plan years)
Medicare Part D Retiree Drug Subsidy Application. Employers seeking the 28% RDS for a plan year starting on January 1, 2008, must apply for it no later than 90 days before the start of the plan year.	October 1, 2008 (for calendar-year plan years)
Medicare Part D Notice of Creditable Coverage. All employers who sponsor a group health plan with prescription drug coverage must send a Notice of Creditable Coverage or Non-Creditable coverage to all of its Medicare Part D-eligible participants.	November 14, 2008
Medicare Part D Annual Enrollment Period Begins. Those enrolled in a Medicare Part D plan may change their enrollment, and others may enroll for the first time. Period ends on December 31.	November 15, 2008
Grace Period Amendment Deadline. If an employer wants to implement a grace period of up to 2-1/2 months for its Health Flexible Spending Arrangement (FSA) or Dependent Care FSA, it must do so before the end of its current plan year.	December 31, 2008 (for calendar-year plan years)