

IMPORTANT DATES TO REMEMBER

January 15, 2009

The following provides insurance agents/brokers, employers and benefits professionals a checklist of key upcoming dates and deadlines related to health benefits. This does not constitute all of the deadlines applicable to employers and some deadlines may be different based on variations in plan year or plan design.

Description	Date
Final FMLA Regulations take effect.	January 16, 2009
2006 W-2s. Employers must send the Wage & Tax Statements to employees no later than this date. It includes information on wages, taxable and non-taxable benefits.	February 2, 2009
Medicare Part D Notice to CMS. Employers must notify CMS of the credibility status of their group health plans with prescription drug coverage no later than 60 days after the start of the plan year.	February 28, 2009 (for calendar-year plan years)
End of Grace Period. Typically, FSAs have grace periods of 2 months and 15 days.	March 15, 2009 (for calendar-year plan years)
Correction of Excess Contributions to HSAs. Employers may correct any contribution errors by the federal tax-filing deadline to avoid a 35% excise tax.	April 15, 2009