

November 2016



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 * 1 Important Date * 2 Deadlines	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

| 2016 – 2017 ACA COMPLIANCE CALENDAR

November 2016

- Nov. 1 Open Enrollment Begins**
Open enrollment for the 2017 plan year begins on November 1, 2016.

- Nov. 1 Employer Shared Responsibility**
Employers must re-determine their applicable large employer status by calculating their number of full-time equivalent employees for the 2016 calendar year.

- Nov. 1 Summary of Benefits and Coverage**
SBCs for are due to employees for all group health plans (including grandfathered plans) on the first day of open enrollment, Nov. 1, 2016 (can also be distributed at the first day of the plan year or at the time of application).

December 2016



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31 * 2 Deadlines



2016 – 2017 ACA COMPLIANCE CALENDAR

December 2016

Dec. 31 Cafeteria Plan Amendments

Any amendments to your employer-sponsored Section 125 plans, for the 2017 plan year, have to be submitted before December 31, 2016.

Dec. 31 HSA and FSA Amendments

Any amendments or overpayments regarding your HSA and FSA plans have to be filed by December 31.

Visit <https://theolsongroup.com> or call 402-289-1046 for a Complete Compliance Assessment.

January

2017



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 * 3 Important Dates	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31 * 4 Deadlines * 1 Important Date				



2016 – 2017 ACA COMPLIANCE CALENDAR

January 2017

Jan. 1 Annual Out-of-Pocket Limits

Annual out-of-pocket limits are reset for the 2017 plan year on Jan. 1, 2017. Limits are \$7,150 for individuals and \$14,300 for families.

Jan. 1 New HSA Contribution Limits

New HSA contribution limits, for the 2017 plan year, begin on Jan. 1. New contribution limits for an individual are \$3,400; family contribution limits remain the same at \$6,750.

Jan. 1 Nondiscrimination in Health Programs and Activities

Visit <https://theolsongroup.com> or call 402-289-1046 for a Complete Compliance Assessment.

Healthcare plans may not discriminate against individuals with disabilities, or on the basis of sex (Including discrimination based on pregnancy, gender identity, and sex stereotyping).

Jan. 31 Grandfathered Plan Status

Employers with grandfathered health plans must determine and inform employees whether any changes to their benefits have resulted in a loss of the plan's grandfathered status by Jan. 31, 2017.

Jan. 31 Open Enrollment Ends

Open enrollment for the 2017 plan year ends. Any employee that wants to enroll past this date must have a qualifying life event and apply for a special enrollment period.

Jan. 31 Measurements of Minimum Value and Affordability

ALEs with group health plans must determine if their plans provide employees with minimum value and meet affordability requirements by Jan. 31.

Jan. 31 W-2 Reporting

Employers that filed more than 250 W-2s in the preceding year must report the cost of health coverage for each employee on their W-2s by Jan. 31.

February

2017



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28 * 1 Deadline				

| 2016 – 2017 ACA COMPLIANCE CALENDAR

February 2017

- Feb. 28 ACA Health Plan Reporting - §6055 and §6056**
Forms 1094-B, 1095-C, 1094-B, and 1094-C are due to the IRS on or before Feb. 28, 2017, if filing on paper.

March

2017



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1	2 *1 Deadline	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31 * 1 Deadline	

| 2016 – 2017 ACA COMPLIANCE CALENDAR

Visit <https://theolsongroup.com> or call 402-289-1046 for a Complete Compliance Assessment.

March 2017

Mar. 2 ACA – Employee Statements

Employers must send employee statements confirming the company's offer of coverage and type of coverage by Jan. 31.

Mar. 31 ACA Health Plan Reporting - §6055 and §6056

Forms 1094-B, 1095-C, 1094-B, and 1094-C are due to the IRS on or before Feb. 28, 2017, if filing electronically.

April

2017



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 * 1 Important Date
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18 * 1 Deadline	19	20	21	22
23	24	25	26	27	28	29
30						

theolsongroup | 2016 – 2017 ACA COMPLIANCE CALENDAR

April 2017

Apr. 1 New SBC Templates and Materials
Employers must use new SBC templates and materials on or after April 1, 2017.

Apr. 18 Additional Medicare Tax for High Earners
Information regarding the Additional Medicare Tax, of 0.9 percent, on wages or compensation paid to an employee in excess of \$200,000 in a calendar year, must be filed with IRS Form 8959 when you file your taxes, no later than April 18.

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July

2017



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31 * 1 Deadline					



2016 – 2017 ACA COMPLIANCE CALENDAR

July 2017

July 31 Patient Centered Outcomes/ Comparative Effectiveness Fees
PCORI fees must be paid by July 31, 2017. Fees per each covered life are: \$2.17 (for plan years ending 1/1/16-9/30/16) and \$2.26 (for plan years ending 10/2/16-12/31/16).

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September 2017



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30 * 1 Deadline



2016 – 2017 ACA COMPLIANCE CALENDAR

September 2017

Sep. 30 Medical Loss Ratio Rebates

Employers have to distribute rebates received from insurance companies to eligible plan enrollees as appropriate by Sep. 30, 2017.

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