



Group Health Plan Compliance – The Gift That Keeps on Giving!

Celebrate the holiday season and ring in a new year with the gift that keeps on giving – group health plan compliance requirements!

Plan sponsors are required to file myriad reports, including (but not necessarily limited to) the following:

Gag Clause Attestation – December 31, 2024

The gag clause attestation is the annual report required of group health plans to confirm they are not party to any service provider contracts that contain prohibited “gag clauses,” which restrict access to certain provider, benefit, and cost information.

More information and reporting instructions are available on the [CMS website](#).

Affordable Care Act Reporting

Forms 1095-B and 1095-C – March 3, 2025

For the 2024 calendar year, plan sponsors and employers must furnish these required forms to participants and employees.

Forms 1094-B and 1094-C – March 31, 2025

The IRS filing, complete with copies of Forms 1095-B or 1095-C, must be completed by March 31, 2025 (for electronic filings).

IRS Instructions are available for Forms [1094/1095-B](#) and Forms [1094/1095-C](#).

Prescription Drug and Plan Spending Report – June 1, 2025

Plan sponsors should consult with their prescription benefit managers and claims payors to ensure the annual RxDC report regarding prescription drugs and plan spending is timely filed.

CMS provides instructions and information [here](#).

Patient-Centered Outcomes Research Fee – July 31, 2025

The requirement to file Form 720 and the accompanying PCORI fee required of group health plans continues through 2029. More information is available [here](#).

This blog was drafted by [Laura Fischer](#), an attorney in the Spencer Fane Denver, Colorado, office. For more information, visit www.spencerfane.com.

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