

Form 5500 Filing Reminder

Issued date: 06/15/16

For calendar year plans, the 2015 plan year Form 5500 is due to be filed electronically no later than **August 1, 2016**.

ERISA requires that Form 5500 be filed with the Department of Labor for most health and welfare plans (for example, medical, dental, and life insurance plans) by the last day of the seventh month following the end of plan year unless an extension (Form 5558) is completed and mailed to the IRS.

A plan with fewer than 100 covered employees as of the first day of the plan year that is unfunded (no trust) or fully insured is exempt from this requirement. Certain other exceptions apply such as for church plans and governmental plans. Multiple employer welfare arrangement (MEWA) plans must file regardless of size.

Form 5500 also applies to retirement plans, regardless of employee count.