



COMPLIANCE *ALERT!*

Wednesday, February 4, 2015

Annual CMS Medicare Part D Disclosure Reminder

As part of the annual notification requirements under the Medicare Modernization Act (MMA), employer sponsored group health plans that offer prescription drug coverage are required to disclose the plan's creditable coverage status to the Centers for Medicare & Medicaid Services (CMS) each year. The disclosure is due 60 days after the first day of each plan year and for calendar year plans it should be made on or before March 1.

To help employers complete their CMS disclosure this alert provides a general summary of the Medicare Part D requirements including a review of:

- employers impacted by Medicare Part D,
- the CMS Creditable Coverage Disclosure online form,
- timing of the disclosure, and
- available CMS guidance and instructions.

If you have any questions or need further details about the creditable coverage disclosure requirements, please contact your Trion account team.

Employers Subject to Medicare Part D

Employers subject to the Medicare Part D notification guidelines are those employers who offer prescription drug coverage to their active employees or retirees, and those who have Medicare eligible employees or dependents covered under their prescription drug plan.

CMS Creditable Coverage Disclosure Online Form

In order to provide their plan's creditable coverage status to CMS employer sponsored group health plans are required to complete and submit the "Online Disclosure to CMS Form". This disclosure provides CMS with current information regarding the plan's creditable coverage status including general employer information, the number of prescription drug plans offered and their creditable coverage status, the number of Medicare Part D individuals covered under the plan, and the date that the annual creditable coverage notice was distributed.

An employer is required to complete the online disclosure on the CMS Creditable Coverage Disclosure web page with electronic filing being the sole method for compliance with the disclosure requirement. The only exception to the online disclosure is for an employer that does not have internet access. To access this page directly, [click here](#).

Timing of Creditable Coverage Disclosure

The Online Disclosure to CMS Form is to be completed within 60 days after the first day of each plan year. For example, the first day of a 2015 calendar year plan is January 1, 2015. The disclosure deadline is 60 days after the first day of the plan year and therefore, the notice for this plan is to be filed with CMS no later than March 1, 2015.

In addition, if during the plan year any change in the prescription drug plan coverage affects the plan's creditable coverage status a new disclosure form must be filed with CMS within 30 days.

Available CMS Guidance

To assist you in completing the Online Disclosure to CMS Form, instructions are provided in the publication *Creditable Coverage Disclosure to CMS Form Instructions and Screen Shots*. This guide is available on the CMS website. To access the publication directly, [click here](#).

Information regarding the Creditable Coverage requirements under the Medicare Prescription Drug, Improvement, and Modernization Act are also available on the CMS website. To access this site directly, [click here](#).

About Trion Group, a Marsh & McLennan Agency, LLC (Trion) *Compliance Alert*

Trion's *Compliance Alert* emails are provided with the understanding that they do not provide legal, accounting, or other professional advice or service. While Trion strives to ensure the accuracy and completeness of these alerts, the publisher, authors, editors, and contributors of the contents are not responsible for any errors or omissions, or for the failure to report a change in any laws, decisions, regulations, interpretations, or other pronouncements. Trion does not control or guarantee the accessibility, accuracy, relevance, timeliness, or completeness of outside information for which links may be provided, nor does it endorse any views expressed or products or services offered by such organization or authors.

About Trion Group, a Marsh & McLennan Agency, LLC (Trion) *Compliance Alert*

Trion's *Compliance Alert* emails are provided with the understanding that they do not provide legal, accounting or other professional advice or service. While Trion strives to ensure the accuracy and completeness of these alerts, the publisher, authors, editors, and contributors of the contents are not responsible for any errors or omissions, or for the failure to report a change in any laws, decisions, regulations, interpretations or other pronouncements. Trion does not control or guarantee the accessibility, accuracy, relevance, timeliness, or completeness of outside information for which links may be provided, nor does it endorse any views expressed or products or services offered by such organization or authors.

