January 27, 2026

Acrisure's Employer Compliance Reminders, 1/27/26

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February may be short, but it moves quickly! Here are a few compliance reminders as we head into a busy month and prepare for March requirements.

Compliance Reminders

February 2: W2s

W2 forms are due to employees by ***Monday February 2, 2026*** for wages paid in 2025. The due date is normally January 31: however, as this due date falls on a weekend in 2026, the forms must be filed by the next business day, which is February 2, 2026.

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February 16: HIPAA Privacy Notice Changes

HIPAA regulations require covered entities and health plan sponsors to update their **Notice of Privacy Practices (NPP**(opens in a new tab)**)** to reflect new protections for substance use disorder (SUD) records. Although the reproductive health care provisions were vacated by a federal court decision in June 2025, the specific requirements related to SUD remain in effect.

These updates must clearly describe how SUD information may be used and disclosed, reinforcing privacy safeguards for individuals.

As with other government-required notices, a standardized form will be provided for use. Best practice is to use the supplied form to ensure all compliance elements are met. It is also recommended that the form be carefully reviewed to confirm that it is both clear and fully understood by the health plan administrator.

As of this notice, HHS has not yet released an updated NPP. We recommend implementing the required changes based on the current instructions to ensure you meet the deadline. Once the updated model notice becomes available, you should revise and reissue your notice using that version.

All updates required must be implemented no later than February 16, 2026.

March 1: Disclose to CMS …

Disclosure to Centers for Medicare & Medicaid Services (CMS) on Creditable Coverage Prescription (Rx) Plans is due for calendar year plans**.** This is an annual reporting requirement for group health plans (GHP) that currently provide prescription

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drug coverage to Medicare Part D eligible individuals. The GHP must disclose to the CMS whether the coverage is creditable or non-creditable prescription drug coverage.

For additional information regarding the CMS Disclosure for Rx Plans, click here. (opens in a new tab)

March 2: ACA Reporting

Section 6055 and 6056 (ACA) Reporting due **if filing MANUALLY**. This filing is only for employers with fewer than 10 returns. All other employers must file electronically (due date: March 31)

March 2: Form 1095-B or 1095-C Due to Employees

Applicable Large Employers (ALEs) must post a clear, conspicuous and reasonably accessible notice on their websites by March 2, 2026, stating that employees may receive a copy of their individual coverage statement (1095-B or 1095-C) upon request. This notice must remain posted through Oct. 15, 2026. In general, requests must be fulfilled within 30 days after the date of the request. Instead of posting the notice and providing Forms 1095-C upon request only, ALEs may automatically furnish statements to employees by March 2, 2026.

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In Case You Missed It

The U.S. Department of Labor has issued six new opinion letters addressing the Fair Labor Standards Act (FLSA) and the Family and Medical Leave Act (FMLA).

Why are these opinion letters significant?
They provide official guidance on how specific laws apply to particular workplace situations, clarify regulatory ambiguities, and offer practical compliance direction. For employers, reliance on an opinion letter that deems a practice lawful can serve as a strong defense if that practice is later challenged.

To review each of the opinion letters, **click here**(opens in a new tab) and scroll to the bottom of the page.

Upcoming Training Opportunity

Acrisure will be hosting the sixth annual **"HR Leaders Compliance Summit" (HRLCS 2026) on February 24-26, 2026.** As in past years, this event is **free of charge and open to all VLCT members**. Registration will be required, so be sure to sign up in advance. This is an event not to be missed and a valuable experience for all who attend.

Over the course of this virtual summit, you will hear from numerous subject matter experts that specialize in various HR-related disciplines covering topics ranging from labor & employment regulation updates, employee benefits trends, and human capital management best practices– which are all made infinitely more complex given today's unprecedented times. Each day is also pre-approved by SHRM/HRCI

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for continuing education (CE) credits.

To learn more and register, please **click here**(opens in a new tab).

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