

Requirement Generally Applies to Group Health Plans Providing Prescription Drug Coverage

Group health plan sponsors are required to complete an online disclosure form with the Centers for Medicare & Medicaid Services (CMS) on an annual basis and at other select times, indicating whether the plan's prescription drug coverage is creditable or non-creditable. This disclosure requirement applies when an employer-sponsored group health plan provides prescription drug coverage to individuals who are eligible for coverage under Medicare Part D.

The plan sponsor must complete the online disclosure **within 60 days after the beginning of the plan year**. For calendar year health plans, the deadline for the annual online disclosure is **March 1, 2021**.

Employers that are required to report to CMS should work with their advisors to determine whether their prescription drug coverage is creditable or non-creditable. They should also visit CMS' creditable coverage [website](#), which includes links to the online [disclosure form](#) and related [instructions](#).