Compliance Tracker

2026

JUNE



A RxDC Reports Are Due
June 1, 2026

Group health plans must annually submit detailed information on prescription drug and health care spending to the federal government. This reporting is referred to as the prescription drug data collection (or RxDC report). The next RxDC report is due by June 1, 2026, covering data for 2025.

A Deadline for RxDC Reporting

The RxDC report is due by June 1, 2026, covering data for 2025. The RxDC report comprises several files, including those that require specific plan-level information and those that require detailed information about medical and pharmacy benefits. RxDC reports must be submitted through an online portal maintained by the Centers for Medicare and Medicaid Services. Most employers rely on third parties, such as health insurance issuers, third-party administrators or pharmacy benefit managers, to prepare and submit RxDC files for their health plans.

Upcoming Compliance Dates

Form 5500 Filing Deadline (Calendar-year Plans Only)
July 31, 2026

Employers with ERISA-covered employee benefit plans that operate on a calendar year must file Form 5500 for the 2025 plan year by July 31, 2026, unless a reporting exemption applies. Form 5500 must be filed by the last day of the seventh month following the end of the plan year. An automatic extension of 2.5 months may be requested by filing IRS Form 5558 by the due date. Small welfare benefit plans (fewer than 100 participants) that are fully insured, unfunded, or a combination of insured and unfunded are generally exempt from the Form 5500 filing requirement.

PCORI Fee Deadline (Self-insured Plans Only)
July 31, 2026

Employers with self-insured health plans must report and pay fees to fund the Patient-Centered Outcomes Research Institute (PCORI) each year by July 31. Employers use IRS Form 720 to report and pay PCORI fees, which are based on the average number of lives covered under the plan. PCORI fees for plan years ending in 2025 are due by July 31, 2026.

File Form 941, Employer's Quarterly Federal Tax Return
July 31, 2026

Employers must file Form 941 with the IRS by July 31, 2026, to report the federal taxes that were withheld from employees' pay during the second quarter of 2026. The filing deadline is extended to Aug. 10, 2026, for employers that timely deposit all taxes when they were due.

ONEDIGITAL

This document is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for legal advice. © 2026 Zywave, Inc. All rights reserved.