



EMPLOYEE BENEFITS CLIENT ALERT

February 2, 2009

REMINDER: PROVIDE MEDICARE PART D NOTICES

Under the Medicare Part D Regulations, plan sponsors and other entities that provide prescription drug coverage are required to furnish a notice to Medicare-eligible individuals regarding the status of that coverage before November and at other various times (i.e., when an individual is first eligible for Medicare; prior to the effective date of plan coverage; when creditable coverage status changes, or upon an individual's request). Employers who offer prescription drug coverage must also provide the Centers for Medicare & Medicaid Services ("CMS") with an annual disclosure notice. The deadline for this notice is approaching.

CMS Revises Creditable Coverage Notice

CMS recently posted revised guidance and model disclosure notices for Medicare-eligible individuals of a plan's creditability. The new notice contains an optional insert that can be included to respond to an individual's request for a personalized notice.

The updated model notices of both creditable and non-creditable coverage can be located at this link: http://www.cms.hhs.gov/CreditableCoverage/08_CCafterJanuary1.asp#TopOfPage.

Annual Notice to CMS

Employers must provide CMS with annual disclosure notices within 60 days after the beginning of the plan year for which the disclosure is made (e.g., March 1 for calendar year plans). Employers must provide CMS with a new disclosure notice within 30 days if the prescription drug coverage terminates or there is a change in creditable coverage. The disclosure notice may be accessed at this link: https://www.cms.hhs.gov/CreditableCoverage/45_CCDisclosureForm.asp.

If you wish to visit with us about any of these requirements, please contact your Kutak Rock LLP attorney or a member of our Employee Benefits and Executive Compensation Practice Group listed below. For more information on our Employee Benefits and Executive Compensation Practice and for recent Employee Benefits news and alerts, please visit us at www.kutakrock.com.



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