

DOL Releases 2011 Form M-1; Proposed Changes to the Form M-1

January 27, 2012

The Department of Labor recently announced that the 2011 Form M-1 annual report for multiple employer welfare arrangements (MEWAs) is now available for filing. The 2011 Form M-1 is generally the same as the 2010 version, but with some minor changes for laws that became effective in 2011. The 2011 Form M-1 is due March 1, 2012, with an available extension until May 1, 2012. In addition, the DOL recently announced significant proposed changes to the Form M-1. Most notably, the proposed Form M-1 incorporates changes imposed by the Patient Protection and Affordable Care Act, which requires MEWAs to register with the DOL and file at least 30 days prior to operating in a state or expanding their operations in an additional state, and within 30 days of a merger, material change or a participant contribution increase of 50 percent or more. The proposed Form M-1 also requires the provision of more extensive custodial and financial information. The DOL is seeking comments on the proposed Form M-1 until March 5, 2012. A copy of the 2011 Form M-1 can be found [here](#). A copy of the proposed Form M-1 and its proposed instructions can be found [here](#).