

## Equivalent Plan Substitution Request Deadlines

Employers can submit a request at any time. Requests are reviewed and approved on a rolling basis.

Equivalent plans always take effect at the start of a quarter. You must submit your request by the 15th day of the second month of the quarter before.

	<b>Quarter 2 (begins April 1)</b>	<b>Quarter 3 (begins July 1)</b>	<b>Quarter 4 (begins October 1)</b>
Submit request by:	February 15	May 15	August 15
Equivalent plan begins	April 1	July 1	October 1