***Human Resources Compliance Calendar: 2023***

**January 2023 HR Compliance Deadlines**

* **January 31st – Distribute W-2s and 1099-MISC (Paper & E-File)**
* W-2 (Wage and Tax Statements) Forms: Must be distributed to each employee in order to report employees’ annual wages and the amount of taxes withheld from their paychecks.
* Form 1099-MISC: Indicates the amount of taxes withheld from paychecks for freelancers and contractors (non-payroll workers).
* **January 31st – Quarterly Forms 941 & 720 due**
* IRS Form 941: Reports income taxes, Social Security taxes, and Medicare taxes withheld from employee paychecks.
* IRS Form 720: If you own a business in goods and services that are subject to excise tax, you must prepare this form.
* **January 31st – Distribute 1095-B & 1095-C Forms to employees**
* IRS Form 1095-B: Reports the type of health insurance coverage employees have, dependents that are covered by the policy, and the period of coverage for the prior year — used to verify that employees and dependents have minimum qualifying coverage.
* IRS Form 1095-C: The Affordable Care Act requires some employers to offer health insurance coverage to full-time employees and dependents. This form serves as an annual statement employers should send to employees eligible for coverage and describe the insurance available.
* **January 31st – Annual Form 940 due (If quarterly FUTA taxes were not paid when due)**
* IRS Form 940: Report annual[FUTA (Federal Unemployment Tax Act)](https://www.goco.io/blog/hrs-guide-to-the-federal-unemployment-tax-act/) tax.
* **January 31st – Form 1099-NEC to both the IRS and to recipients**
	+ IRS Form 1099-NEC: Report non-employee compensation on Form 1099-NEC instead of Form 1099-MISC (beginning with the 2020 tax year).
* **January 31st – Due Date for Form 1099-MISC with only boxes 8 & 10 to be sent to the recipient**

**February 2023 HR Compliance Deadlines**

* **February 1st – Post OSHA Form 300A**
* OSHA Form 300A: Employer record of all reportable injuries and illnesses that occur in the workplace, the location and time in which they occurred, and additional details. OSHA requires most employers with 10 or more full-time employees to keep an annual log.
* **February 10th – Annual Form 940 Due (If quarterly FUTA taxes were paid when due)**
* **February 28th – Deadline to file ACA Forms 1094-C, 1095-C, 1099-MISC without NEC to IRS (If paper filing)**
* **February 28th – Form 8809 Paper Filing Deadline**
* IRS Form 8809: Request an extension of the due date to file federal tax forms including the W-2, W-2G, 1042-S, and 1094-C.

**March 2023 HR Compliance Deadlines**

* **March 1st – HIPAA Breach Employee Notification**
* The HIPAA Breach Notification rule requires HIPAA-covered entities and their business associates to provide notification after a breach of unsecured protected health information. Notifications must be submitted to the Secretary.
* **March 1st – Form M-1 Filing Deadline**
* Form M-1: Report information regarding a multiple employer welfare arrangement (MEWA) and any entity claiming exception (ECE).
* **March 2nd – Electronically submit OSHA Form 300A**
* **March 2nd – Creditable Coverage Disclosure to CMS (for calendar year plans)**
* Entities that provide prescription drug coverage for self-administered drugs to Medicare Part D eligible individuals must report to CMS whether the coverage is “creditable prescription drug
* coverage.” The disclosure is required regardless of whether the entity’s coverage is primary or secondary to Medicare.
* **March 15th – Form 8809 E-filing deadline**
* **March 15th – S Corp (Form 1120-S) and Partnership (Form 1065) Tax Returns due**
* Form 1120-S: U.S. Income Tax Return for an S Corporation, used to report the income, losses, and dividends of S corp shareholders.
* Form 1065: U.S. Return of Partnership Income, used to declare profits, losses, deductions, and credits of a business partnership.
* **March 15th – Form 2553 due**
* [Form 2553](https://www.goco.io/blog/what-is-form-2553/): Must be filed for a company to qualify as an S corporation.
* **March 31st – Form 1099-MISC due if reporting NEC in box 7**
* **March 31st – Deadline to file Form 1099s electronically**
* **March 31st – Deadline to file Form 1094-C & 1095-C & 1099-MISC without NEC to IRS electronically**
* **March 31st – EEO-1 Reporting and Filing Deadline**
* EEO-1: Mandatory yearly data collection requiring all private sector employers with 100+ employees, and federal contractors with 50+ employees meeting certain criteria to submit demographic workforce data, including race/ethnicity, sex, and job category data.

**April 2023 HR Compliance Deadlines**

* **April 18th – Tax Day (filing deadline for personal tax returns & C corporations)**
* Tax Day: Day on which income tax returns are due to be submitted to the federal government.
* Usually April 15, but that date falls on a Saturday in 2023.
* **April 18th – Forms 7004 and 8928 Filing Deadline**
* IRS Form 7004: Request an automatic six-month extension of time to file certain business income tax, information, and other returns.
* IRS Form 8928: Employer self-report COBRA administration compliance failures.
* Usually April 15.
* **April 28th – Summary Plan Description (SPD)**
* SPD: Documentation employers must give employees in retirement plans or health benefit plans covered by the Employee Retirement Income Security Act of 1974 (ERISA).

**May 2023 HR Compliance Deadlines**

* **May 1 – Quarterly Form 941 & 720 due**
* **May 15th – Non-Profit Tax Returns due, including Form 990**
* IRS Form 990: Report activities annually for organizations exempt from income tax.

**June 2023 HR Compliance Deadlines**

* No key compliance dates

**July 2023 HR Compliance Deadlines**

* **July 31st – Quarterly Form 941 & 720 due**
* **July 31st – Forms 5500 and 5558 Filing Deadline (for calendar year plans)**
* IRS Form 5500: Report information about a 401(k) plan’s financial condition, investments and operation to ensure compliance with government regulations.
* IRS Form 5558: Request for extension of 2 ½ months for additional time to file employee plan returns.
* **July 31st – Compliance check**
* This is time to review benefits notices, or issued as required

**August 2023 HR Compliance Deadlines**

* No key compliance dates

**September 2023 HR Compliance Deadlines**

* **September 29th – SAR Furnish to covered participants for calendar year plans deadline**
* Summary Annual Report (SAR): Summarize for employees, information that appears in an ERISA plan’s Form 5500. Admin must furnish SARs within nine months after the end of the plan year.

**October 2023 HR Compliance Deadlines**

* **October 3rd – QSEHRA Notice Deadline (for QSEHRAs that begin January 1, 2024)**
* Qualified Small Employer Health Reimbursement Arrangement (QSEHRA): health cost reimbursement plan that can be offered by SMB employers.
* For QSEHRAs that do not begin on January 1, businesses must send the notice at least 90 days before the start of each calendar year in which they’ll offer the benefit.
* **October 3rd – RDS Application Due to CMS (for plan years beginning in January 1, 2024)**
* Retiree Drug Subsidy (RDS): One of several options available under Medicare that helps employers continue to assist Medicare-eligible retirees in obtaining more generous drug coverage.
* For plans that do not begin on January 1, businesses must send the notice at least 90 days before the start of each calendar year in which they’ll offer the benefit.
* **October 13th – Medicare Part D Notice of Creditable Coverage delivered to plan participants**
* **October 31st – Quarterly Form 941 & 720 due**

**November 2023 HR Compliance Deadlines**

* **November 1st – Remind employees to submit FSA Receipts before end of year**
* If employees incur covered expenses in their Flexible Spending Account plan year, they’ll be able to submit these for reimbursement. Send them a reminder to submit any receipts and supporting documentation as the year-end deadline approaches.

**December 2023 HR Compliance Deadlines**

* **December 29th – Nondiscrimination testing, 401K plans, 125 Premium Only Plans (POP), and flexible spending account (FSA) nondiscrimination testing (if on calendar plan year)**
* **December 29th – Review employee handbooks, distribute 2024 calendar**
* As a general rule of thumb, December is a great time to review annual documents to be sent to employees, like handbooks, updated workplace policies, and distribute the holiday calendar for the next year.