



2024 – HR CALENDAR RECORDS AND REPORTS

DUE DATE	RECORD/REPORT TO BE FILED, POSTED, OR DISTRIBUTED
JANUARY	
1 st	<ul style="list-style-type: none"> • Federal contractor minimum rate increases: <ul style="list-style-type: none"> ○ to \$12.90 (\$9.05 for tipped employees) for contracts entered into or renewed prior to January 30, 2022 ○ to \$17.20 (including for tipped employees) for contracts entered into or renewed after January 30, 2022. • Standard IRS mileage rate for business use in 2024 changes to 67¢. • Begin paying non-exempt employees any new/revised state minimum wage rates that become effective January 1. • Provide Earned Income Tax Credit (EITC) notifications to your employees (if applicable) by February 7, 2024, and ask anyone who wants to claim EITC to complete a new Form W-4 before February 15, 2024.
31 st	<ul style="list-style-type: none"> • Distribute W-2s/1099s to employees/contractors for the previous year. • Form W-3 (Transmittal of Wage & Tax Statements) along with Copy A of all Forms W-2 issued in the previous year must be submitted to the Social Security Administration NOTE: Beginning January 31, 2024, any employer issuing 10 or more W-2s and/or 1099s (added together) must electronically file copies of <i>all</i> these forms with the government. • Form 941 for the fourth quarter of the previous year is due. This report includes information about Social Security, Medicare, and income tax withheld. • Form 940 – Annual Federal Unemployment Tax Return is due. • Deposit Federal Unemployment Tax owed through December.
FEBRUARY	
1 st	<ul style="list-style-type: none"> • OSHA 300-A (Summary for the previous year) must be posted February 1 through April 30
16 th	<ul style="list-style-type: none"> • Begin withholding income tax from the pay of any employee who claimed exemption from withholding in the previous year but didn't give you a new Form W-4 by February 15th to continue the exemption for this year.
28 th	<ul style="list-style-type: none"> • ALEs must file Forms 1094-C and 1095-C with the IRS. (April 1st if filing electronically)
MARCH	
1 st	<ul style="list-style-type: none"> • Health Care reporting – Applicable Large Employers (ALE) must provide Form 1095-C (Employer Provided Health Insurance Offer & Coverage) to employees. For all other providers of minimum essential coverage, provide Form 1095-B to individuals.
2 nd	<ul style="list-style-type: none"> • Employers with 250+ employees or employers with 20-249 employees in certain industries must electronically submit information from their OSHA 300-A log from the previous year to OSHA. Beginning in 2024, any employer with 100+ employees in designated high-hazard industries must electronically submit to OSHA detailed information from the previous year's OSHA 300 Log and Form 301 Incident Report.
31 st	<ul style="list-style-type: none"> • Download E-verify historic records no later than the 31st. E-verify only maintains records for the previous 10 years. Any records more than 10 years old will be deleted from the E-verify system. • Generally, this would be the due date for form EEO-1 data to be submitted to the EEOC for the previous year. However, the schedule was delayed for the submission of 2022 data, so no date to submit 2023 information has been announced.
APRIL	
30 th	<ul style="list-style-type: none"> • Deposit Federal Unemployment Tax owed through March if more than \$500. • File Form 941 for the first quarter of the year

Missouri
12851 Manchester Road
Suite 150
St. Louis, MO 63131

Florida
43 Skyline Drive
Suite 1001
Lake Mary, FL 32746

Illinois
300 Hamilton Boulevard
Suite L110
Peoria, IL 61602

Indiana
450 E 96th Street
Suite 500
Indianapolis, IN 46240

DUE DATE	RECORD/REPORT TO BE FILED, POSTED, OR DISTRIBUTED
July	
31 st	<ul style="list-style-type: none"> • PCORI fees are due for non-calendar year plans ending between October 1, 2023, and September 30, 2024. • File Form 941 for the second quarter of the year. • Deposit Federal Unemployment Tax owed through June if more than \$500. • Form 5500 or Form 5500-EZ must be filed if you maintain an employee benefit plan, such as a group health insurance, pension plan, profit sharing plan, or stock bonus plan. <i>If you use a fiscal year as your plan year, file the form by the last day of the seventh month after the plan year ends.</i>
SEPTEMBER	
30 th	<ul style="list-style-type: none"> • Vets-4212 must be submitted by all nonexempt Federal contractors and subcontractors with a contract or subcontract in the amount of \$150,000 or more with any department or agency of the United States for the procurement of personal property or non-personal services. • Plan Administrators must distribute Summary Annual Reports (SAR) to plan participants if Form 5500 was filed July 31. SAR must be furnished within 2 months after Form 5500 is filed.
OCTOBER	
15 th	<ul style="list-style-type: none"> • Notices of creditable coverage disclosures for Medicare Part D must be provided to eligible individuals before October 15.
31 st	<ul style="list-style-type: none"> • File Form 941 for the third quarter of the year. • Deposit Federal Unemployment Tax owed through September if more than \$500. • Order new compliance poster for next year to ensure delivery before January 1.
NOVEMBER	
1 st	<ul style="list-style-type: none"> • Open enrollment begins in the Health Insurance Marketplace (Exchange). Eligible individuals can enroll or renew enrollment for next year. Open enrollment in the federal Marketplace (www.healthcare.gov) is November 1 – December 15. State-run marketplaces may have longer enrollment periods.
30 th	<ul style="list-style-type: none"> • Review state minimum wage changes to ensure payrolls are ready to adjust new minimum wage rates that become effective January 1.
DECEMBER	
	<ul style="list-style-type: none"> • It is generally recommended that employers ask employees whose withholding allowances may change in the new year to complete a new Form W-4, which should be available on the IRS website in mid-December. • Ask employees to update contact information. • Distribute holiday schedule for next year. • Distribute timetables for next year's performance reviews.
31 st	<ul style="list-style-type: none"> • Employers should have gathered all the information necessary to determine whether they are an "applicable large employer" (ALE) in 2024. 2024 status is based on the number of employees each month in 2024. • For employers with Section 125 plans, nondiscrimination testing must be completed on the last day of the plan year, which is December 31 for calendar-year plans. It's recommended you do a pre-test by October 31 so that necessary adjustments can be made. • ERISA plan sponsors who received MLR rebates on September 30 must pay the plan's portion of the rebate amount ("plan assets") to participants or use it for benefit improvements, or employer must establish a trust to hold the rebate as a plan asset. • Make necessary updates to FSA, HSA, HRA, 401k contributions, etc. as IRS contribution limits may change from year to year. • Ensure your 401(k) plan and payroll system been updated to begin automatically enrolling employees in your 401(k)-plan effective January 1, 2025.

By the 10th of each month (or the nearest business day if the 10th falls on a Saturday or Sunday), tipped employees are required to report to the employer tips of \$20 or more earned during the previous month.

OTHER TO DOs

Depositing Employment Taxes

- In general, you must deposit federal income tax withheld, and both the employer and employee social security and Medicare taxes.
- There are two deposit schedules, monthly and semi-weekly. Before the beginning of each calendar year, you must determine which of the two deposit schedules you are required to use.
- To determine your payment schedule, review [Publication 15](#) for Forms 941, 944 and 945.
- Deposits for FUTA Tax (Form 940) are required for the quarter within which the tax due exceeds \$500. The tax must be deposited by the end of the month following the end of the quarter.
- You **must** use electronic funds transfer ([EFTPS](#)) to make all federal tax deposits.

CHIP Notices

- Must be provided when an employee is initially eligible and annually thereafter.

COBRA Notices

- Must be provided when an employee/dependent is initially eligible for coverage AND must be included in the Summary Plan Description.
- There are also specific time frames when a qualifying event occurs that an employee/dependent must be notified. Generally, the employer has 30 days to notify the plan administrator of a qualifying event and the plan administrator has 14 days to notify the employee/dependents.

Form I-9

- Section 1 must be completed by the employee on the first day of hire.
- Section 2 must be completed by the employer (or employer representative) by the third day of the individual's hire date.

Notice to Employees of Marketplace Coverage Options

- Must be provided to employees when they initially are eligible to enroll in group health insurance benefits and annually thereafter.
- There are two different notices available...one for those that offer group health insurance and one for those who do not.

Harassment Training – It's recommended that harassment training for both employees and supervisors/managers be conducted annually. It's also recommended that employers re-distribute their policies regarding harassment/discrimination at the same time. **NOTE:** Some states require harassment training on an annual or periodic basis for both managers/supervisors and employees.

Review/Revise Handbook – It's recommended that employers review and make necessary revisions to their handbook each year. Many employers try to time this so that a new handbook or appropriate revised policies would be issued in time for the New Year.

Workers' Compensation – Ensure your company has a process for reporting work-related injuries/illnesses. Depending on the state in which you operate, employees have a specific timeframe in which to report work-related illnesses/injuries to the company. The company has a specific timeframe in which to report those illnesses/injuries to the workers' compensation carrier. For example, in Florida employees have up to 30 days to report a work-related injury or illness and employers have 7 days from when they learn of the work-related injury/illness to report it to the workers' compensation carrier.