



2025

C O M P L I A N C E C A L E N D A R

The following are important compliance due dates and reminders for 2025. The laws and due dates apply based on the number of employees, whether someone conducts business with the federal government, and on the types of benefits offered. Other state-by-state laws may also apply.

2025

January



Important Dates:

January 1:

Social Security Taxable Limit Increases- The maximum amount of earnings subject to the Social Security Tax (taxable minimum) has increased from \$168,600 in 2024 to \$176,100 in 2025.

New Annual Limit on Benefit Contributions-

	2025 Limit	Additional Catch-Up
HSAs	\$4,300 Individual \$8,550 Family	\$1,00 for 55+
FSAs	\$3,300	N/A
401ks	\$23,500	\$7,500 for 50+

EEO-1 Data Collection Reporting- The deadline for EEO-1 reporting has not been released at the time of this publication. The EEOC's Spring 2024 Unified Agenda indicated additional details will be issued in January 2025, suggesting the reporting deadline may be in the Spring of 2025.

January 31:

Form W-2 and 1099 Due- Employers must provide all employees copies of Form W-2 reporting earnings and taxes for 2024 no later than January 31, 2025. When applicable, employers must provide Form 1099 to those contractors who earned more than \$600 in business-related payments in 2024. Employers with 250 or more employees must report the total cost of employer-sponsored group health coverage on employees' W-2.

Form 941- Deadline to file Form 941, employers' quarterly tax return (fourth quarter October 2024 through December 2024).

Form 940- Deadline to file Form 940, employer's annual Federal Unemployment (FUTA) tax return.

2025

February

S	M	T	W	T	F	S
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	1

Important Dates:

February 1:

Post OSHA Form 300A- Employers with more than 10 employees who are not in exempt low-risk industries must post Form 300A, the annual summary of job-related injuries and illnesses, in a workplace common area from February 1 through April 30, 2025. If there were no recordable injuries or illnesses, applicable companies must still post the form with zeroes on the appropriate lines. See list of exempted industries here: [Partially Exempt Industries](#).

February 15:

Exempt Status Form W-4- An employee must return a new Form W-4 claiming exempt status by February 15, 2025 to continue to be exempt from withholding for the year.

February 28:

ACA Forms 1094 with 1095 to IRS- Applicable Large Employers (defined as 50 full-time or full-time equivalent employees from the previous calendar year) must file 1094/1095 C forms. Self-funded and level-funded employers with fewer than 50 employees must file 1094/1095 B forms with some exceptions for distribution to the employees. Forms must be submitted to the IRS by February 28, 2025, if by paper, and by March 31, 2025, if filing electronically. Employers must provide a copy of the 1095C or 1095B form (unless they meet the exception criteria) to employees by March 3, 2025. *Important Note:* Employers with 10 or more information returns must file ACA forms electronically.

2025

March



Important Dates:

March 1:

Medicare Part D to CMS- Employers offering prescription drug coverage must disclose annually to CMS on or before March 1 (or within 60 days of the start of the plan year if on a non-calendar year plan). See [CMS disclosure form](#).

MEWA Form M-1 to IRS- All participating employers must file a Multiple Employer Welfare Arrangement (MEWA) form M-1 electronically with the IRS. Form M-1 is due on or before March 1, 2025.

March 2:

OSHA Form 300A Accident Summary Posting- Establishments of 100 or more employees in certain high-hazard industries must electronically submit information from their Form 300 Log-of-Work-Related-Injuries-and-Illnesses, and Form 301 Injury and Illness Incident Report to OSHA annually via the Injury Tracking Application (ITA). Employers with at least 250 employees (including part-time, seasonal, or temporary workers) in industries covered by the recordkeeping regulation must submit information from their 2024 Form 300A by March 2, 2025. Employers with at least 20 employees but fewer than 250 in certain identified industries must submit information from their Form 300A by March 2, 2025. [Click here](#) for reporting requirements and electronic submission: [OSHA](#).

March 3:

ACA 1095 B/C Forms to Employees- Applicable Large Employers and employers with self-funded or level-funded plans must distribute Forms 1095 to employees by March 3, 2025. If mailed, forms must be postmarked by that date. (Some exceptions apply to B forms).

March 31:

ACA 1095 B/C Forms to IRS- Applicable Large Employers and employers with self-funded or level-funded plans must submit Forms 1095 and 1094 to the IRS by March 31, 2025 if filing electronically.

2025

APRIL

S	M	T	W	T	F	S
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

Important Dates:

April 30:

Summary Plan Description (SPD)- *(if on a calendar plan year)*
Employers who offer a health insurance plan must provide SPDs to all participants within 120 days after a new plan is adopted. SPDs must also be provided to new participants no later than 90 days after the person first becomes covered under the plan.

Form 941- Deadline to file Form 941, employers quarterly tax return (first quarter January 2025 through March 2025).

2025

MAY

Important Dates:

S	M	T	W	T	F	S
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2025

JUNE

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5

Important Dates:

June 2:

RxDC Reporting- All employers who sponsor a health plan are required to submit certain prescription drug and health care spending data to CMS through the Health Insurance Oversight System (HIOS). Employers should verify with their insurance carrier, third-party administrator (TPA), or pharmacy benefit manager (PBM) to confirm if this was submitted on their behalf.

2025

JULY



Important Dates:

July 1:

Certify AAP- Government contractors responsible for preparing affirmative action plans must certify annually that they are actively developing and maintaining their Affirmative Action Plan. The contractor portal helps the Office of Federal Contract Compliance Programs (OFCCP) ensure that federal contractors prepare their plans in a timely manner. Applicable employers will not be uploading their plan, rather certifying that the plan exists and that they're developing and maintaining the plans each year. *The deadline for the required certification in 2024 was July 1st and currently the **OFCCP** has not confirmed the due date for 2025.*

July 31:

Form 5500- (if on a calendar plan year) Group plans with 100 or more participants at the beginning of the plan year must file Form 5500 annually, by the last day of the 7th month following the end of the plan year. Outside of a few exceptions, all group health plans subject to ERISA are required to file a Form 5500 when they have 100+ participants. In addition, most 401k plans, regardless of size, are required to file Form 5500. For a list of exceptions and additional information, click here to visit the [IRS 5500 Center](#). If an extension is obtained, forms are due by October 15, 2025.

Form 941- Deadline to file Form 941, employer's quarterly tax return (second quarter April 2025 through June 2025).

PCORI Fee Due- July 31, 2025 is the deadline for payment of the Patient Centered Outcomes Research Institute (PCORI) fee. The amount of the PCORI fee is equal to the average number of lives covered during the policy year or plan year multiplied by the applicable dollar amount for the year. Click here to access the form: [IRS Form 720](#). The correct form is usually issued the first week of June; be careful not to use older forms.

2025

AUGUST

Important Dates:

S	M	T	W	T	F	S
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24 / 31	25	26	27	28	29	30

2025

SEPTEMBER

S	M	T	W	T	F	S
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4

Important Dates:

September 30:

VETS-4212 Report- Government contractors must submit a VETS-4212 Report no later than September 30th of each year following a calendar year in which they held a covered government contract or subcontract. Click here for [VETS-4212 reporting information](#).

SAR Report- Employers who offer a health insurance plan must distribute a Summary Annual Report (SAR) to plan participants within the latter of nine months after the end of the plan year or two months after filing of Form 5500 (9/30/2025 if no extension filed for 5500). For calendar year plans that have filed for an extension using Form 5558, the SAR is due by December 15.

2025

OCTOBER

S	M	T	W	T	F	S
28	29	30	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

Important Dates:

October 15:

Medicare Part D Notice- Prior to October 15 of each year, employers must provide notice to all Part D eligible individuals, or those about to become eligible, who are covered by an employer health plan with outpatient prescription drug coverage, regardless of whether the employer coverage is primary or secondary to Medicare. The notice must be provided to all Part D eligible individuals, whether covered as active employees, retirees, COBRA recipients, disabled individuals, or dependents. Plan participants are Part D eligible if they are 65+, three months before turning 65, and/or if they are disabled. *NOTE:* If you provided participants with the all-in-one Employee Notification service provided by HR Service, Inc., this notice was included. See [Disclosure Notice](#).

2025 **NOVEMBER**

S	M	T	W	T	F	S
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23 /30	24	25	26	27	28	29

Important Dates:

November 3:

Form 941- Deadline to file Form 941, employer's quarterly tax return (third quarter July 2025 through September 2025).

2025

DECEMBER

S	M	T	W	T	F	S
30	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

Important Dates:

December 31:

Nondiscrimination Testing 401k, POP, & FSA- *(if on a calendar plan year)* Employers who offer 401k plans, 125 Premium Only Plans (POP), or Flexible Spending Account (FSA) plans must conduct nondiscrimination testing as of the last day of their plan year to ensure that benefits are available to all eligible employees under the same terms. A good practice is to test the plan after open enrollment is complete and again at the end of the plan year. Early testing allows for modifications in plan design should discrimination testing result in a failure.

GAG Clause Attestation- Group health plans and health insurance issuers are required to annually submit GAG Clause Prohibition Compliance Attestation (GCPCA). Fully funded plans will typically have their GCPCA requirements met by the insurance carriers. Self-funded and level-funded plans may work with their Third-Party Administrator (TPA), Pharmacy Benefits Manager (PBM), or another service provider.

For additional information on important due dates or help with HR, benefit, or employment law compliance contact HR Service, Inc. We offer customized solutions to help you meet your HR needs including legal alerts, employee notices, SPD Wraps, ACA reporting, and more.

Contact HR Service, Inc. at 833-685-8400 x1 or solutions@hrserviceinc.com. Or visit our website for more information: www.hrserviceinc.com.

