



Compliance Calendar 2021 Important Dates

The following are important compliance due dates and reminders for 2021. The laws and due dates apply based on the number of employees, whether or not someone does business with the federal government, and on the types of benefits offered. Other state-by-state laws may also apply.

Date	Compliance Issue	Employer Actions		
1/1/2021	Social Security Taxable Limit Increases	The maximum amount of earnings subject to the Social Security tax (taxable maximum) has been increased for 2021 from \$137,700 to \$142,800.		
1/1/2021	New annual limit on HSA contributions		2021 Limit	Additional Catch-Up
		HSAs	\$3,600 Individual & \$7,200 Family	\$1,000 for 55+
1/31/2021	Forms W-2 and 1099 due	Employers must provide all employees copies of Form W-2 reporting earnings and taxes for 2020 by January 31, 2021. When applicable, employers must provide Forms 1099 to contractors who earned more than \$600 in business-related payments in 2020. Employers with 250 or more must report the total cost of employer-sponsored group health coverage on employees' W-2s.		
2/1/2021	Form 941	Deadline to file Form 941, employers' quarterly tax return (fourth quarter October 2020 through December 2020).		
2/1/2021	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, 2021. 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 .		
3/1/21, 3/2/2021 or 3/31/2021	ACA Forms 1094 with 1095 to IRS and Employees	Applicable Large Employers and employers who offer self-funded/level-funded plans must submit Forms 1095 and 1094 to the IRS by March 1, 2021 if by paper and March 31, 2021 if filing electronically. Employers must provide a copy of the 1095-C or 1095-B form (unless they meet the exception criteria) to employees by March 2, 2021.		
2/16/2021	Exempt status Form W-4	An employee must return a new Form W-4 claiming exempt status by February 16, 2021 to continue to be exempt from withholding for the year.		
3/1/2021	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 .		

3/1/2021	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, 2021.
3/2/2021	ACA 1095 B/C Forms to Employees	Applicable Large Employers and employers who offer self-funded/level-funded plans must distribute Forms 1095 to employees by March 2, 2021. If mailed, forms must be postmarked by that date. (Some exceptions apply to B forms.)
3/2/2021	OSHA Form 300A Accident Summary Posting	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 2020 Form 300A by March 2, 2021. Employers with at least 20 employees but fewer than 250 in certain identified high-hazard industries must submit information from their 2020 Form 300 and 301 by March 2, 2021. Click here for reporting requirements & electronic submission: OSHA .
3/31/2021	EEO-1 Report	Organizations with 100+ employees and organizations with federal government contracts of \$50,000 or more and 50+ employees are required to submit EEO-1 reports by the deadline determined by the EEOC. In May of 2020, the EEOC announced it is delaying the deadline for 2019 EEO-1 data due to COVID-19. The EEOC indicated it will not collect EEO-1 data for 2019 until March 2021. Filers will be notified when the portal will be opened, and employers will submit both 2019 and 2020 data at that time.
04/30/21	Form 941	Deadline to file Form 941, employer's quarterly tax return (first quarter January 2021 through March 2021).
4/30/2021 <i>(if on a calendar plan year)</i>	Summary Plan Description (SPD)	Employers who offer a health insurance plan must provide SPD's to all participants within 120 days after a new plan is adopted. SPD's must also be provided to new participants no later than 90 days after the person first becomes covered under the plan.
8/02/2021 <i>(if on a calendar plan year)</i>	Form 5500	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. Most 401(k) 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, 2021.
8/02/2021	Form 941	Deadline to file Form 941, employer's quarterly tax return (second quarter April 2021 through June 2021).
8/02/2021	PCORI Fee Due	August 2, 2021 is the deadline for payment of the Patient Centered Outcomes Research Institute fee (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. The fee is \$2.66 per covered person for plan years ending

		between October 1, 2020 and before October 1, 2021. Please note that plans with effective dates starting on or after October 2, 2019 will not be subject to paying the PCORI fees. Click here to access the form: IRS FORM 720 .
9/30/2021	VETS-4212 Report	Government contractors must submit a VETS-4212 Report no later than September 30. Click here for VETS-4212 reporting information .
9/30/2021	SAR Report	Employers who offer a health insurance plan must distribute a SAR (Summary Annual Report) to plan participants within the later of nine months after end of plan year or two months after filing of Form 5500 (9/30/2020 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.
10/14/2021	Medicare Part D Notice	Prior to October 15 of each year, employers are to 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 as dependents. Plan participants are Part D eligible if they are 65 or more years old, three months before turning age 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 .
11/01/2021	Form 941	Deadline to file Form 941, employer's quarterly tax return (third quarter July 2021 through September 2021).
12/31/2021 <i>(if on a calendar plan year)</i>	Nondiscrimination Testing 401(k) plans, 125 Premium Only Plans (POP) & Flexible Spending Account (FSA) non-discrimination testing	Employers who offer 401(k) plans, 125 POP or Flexible Spending Account must conduct non-discrimination 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.

For additional information, benefit/employment compliance, COVID-19 updates and policies, HR solutions, legal alerts, employee notices, SPD Wraps, ACA Reporting, 5500 Reporting and more, contact HR Service, Inc. at: (855) 447-3375 x 1, Solutions@HRServiceInc.com or www.HRServiceInc.com