



Compliance Calendar 2023 Important Dates

The following are important compliance due dates and reminders for 2023. The laws and due dates apply based on the number of employees, whether or not someone conducts 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												
1/1/2023	Social Security Taxable Limit Increases	The maximum amount of earnings subject to the Social Security tax (taxable maximum) has been increased for 2023 from \$147,000 to \$160,200.												
1/1/2023	New annual limit on benefit contributions	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2023 Limit</th> <th style="text-align: center;">Additional Catch-Up</th> </tr> </thead> <tbody> <tr> <td>HSA's</td> <td style="text-align: center;">\$3,850 Individual & \$7,750 Family</td> <td style="text-align: center;">\$1,000 for 55+</td> </tr> <tr> <td>FSA's</td> <td style="text-align: center;">\$3,050</td> <td style="text-align: center;">N/A</td> </tr> <tr> <td>401(k)s</td> <td style="text-align: center;">\$22,500</td> <td style="text-align: center;">\$7,500 for 50+</td> </tr> </tbody> </table>		2023 Limit	Additional Catch-Up	HSA's	\$3,850 Individual & \$7,750 Family	\$1,000 for 55+	FSA's	\$3,050	N/A	401(k)s	\$22,500	\$7,500 for 50+
	2023 Limit	Additional Catch-Up												
HSA's	\$3,850 Individual & \$7,750 Family	\$1,000 for 55+												
FSA's	\$3,050	N/A												
401(k)s	\$22,500	\$7,500 for 50+												
1/31/2023	Forms W-2 and 1099 due	Employers must provide all employees copies of Form W-2 reporting earnings and taxes for 2022 by January 31, 2023. When applicable, employers must provide Forms 1099 to contractors who earned more than \$600 in business-related payments in 2022. Employers with 250 or more must report the total cost of employer-sponsored group health coverage on employees' W-2s.												
1/31/2023	Form 941	Deadline to file Form 941, employers' quarterly tax return (fourth quarter October 2022 through December 2022).												
2/1/2023	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, 2023. 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 .												
2/15/2023	Exempt status Form W-4	An employee must return a new Form W-4 claiming exempt status by February 15, 2023, to continue to be exempt from withholding for the year.												
2/28/2023, 3/2/2023, 3/31/2023	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) need to file 1094/1095 C forms. Self-funded and level-funded employers with less 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, 2023 if by paper, and by March 31, 2023 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, 2023.
3/1/2023	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 .
3/1/2023	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, 2023.
3/2/2023	ACA 1095 B/C Forms to Employees	Applicable Large Employers and employers who offer fully-funded, self-funded/level-funded plans must distribute Forms 1095 to employees by March 2, 2023. If mailed, forms must be postmarked by that date. (Some exceptions apply to B forms.)
3/2/2023	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 2022 Form 300A by March 2, 2023. 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, 2023. Click here for reporting requirements & electronic submission: OSHA .
3/31/2022	ACA 1095 B/C Forms to IRS	Applicable Large Employers and employers who offer fully-funded, self-funded/level-funded plans must submit Forms 1095 and 1094 to the IRS by March 31, 2023 if filing electronically.
4/03/2023	EEO-1 data collection reporting opens	The 2022 EEO-1 Component 1 data collection is tentatively scheduled to open in April 2023. Updates regarding the 2022 EEO-1 Component 1 data collection will be posted to www.EEOCdata.org/eeo1 as they become available.
4/30/2023 <i>(if on a calendar plan year)</i>	Summary Plan Description (SPD)	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.
5/01/23	Form 941	Deadline to file Form 941, employer's quarterly tax return (first quarter January 2023 through March 2023).
7/31/2023 <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 7 th 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. However, 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 16 th , 2023.

7/31/2023	Form 941	Deadline to file Form 941, employer's quarterly tax return (second quarter April 2023 through June 2023).
7/31/2023	PCORI Fee Due	July 31, 2023 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. Click here to access the form: IRS FORM 720 .
9/30/2023	VETS-4212 Report	Government contractors must submit a VETS-4212 Report no later than September 30 th of each year following a calendar year in which they held a covered government contract or subcontract. Click here for VETS-4212 reporting information .
9/30/2023	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 (9/30/2023 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.
10/14/2022	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 . If October 14 th falls on a weekend, like this year, the due date is the subsequent Monday.
10/31/2023	Form 941	Deadline to file Form 941, employer's quarterly tax return (third quarter July 2023 through September 2023).
12/31/2023 <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, 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