



Compliance Calendar 2019 Important Dates

The following are important compliance due dates and reminders for 2019. The laws and due dates apply based on the number of employees, whether or not someone does business with the federal government, and on benefits offered. Other state-by-state laws may also apply.

Date	Compliance Issue	Employer Actions
1/1/2019	Social Security Taxable Limit Increases	The maximum amount of earnings subject to the Social Security tax (taxable maximum) has been increased for 2019 from \$128,400 to \$132,900.
1/31/2019	Forms W-2 and 1099 due	Employers must provide all employees copies of Form W-2 reporting earnings and taxes for 2018 by January 31, 2019. When applicable, employers must provide Forms 1099 to contractors who earned more than \$600 in business-related payments in 2018.
1/31/2019	Form 941	Deadline to file Form 941, employers quarterly tax return (fourth quarter October 2018 through December 2018).
2/1/2019	Post OSHA Form 300A	Employers with more than 10 employees who are not in exempted 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, 2019. 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 .

2/28/2019 or 4/1/2019	ACA Forms 1094 with 1095 to IRS	Applicable Large Employers and Employers who offer self-funded/level funded plans must submit Forms 1094 and 1095 to the IRS by February 28, 2019 if submitting paper forms or April 1, 2019 if submitting electronically.
3/4/2019 (Recently Extended)	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 (must be postmarked by 3/4/19)
3/2/2019	OSHA Form 300 A 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 2018 Form 300A by March 2, 2019. Employers with at least 20 employees but fewer than 250 in certain identified high-hazard industries must submit information from their 2018 Form 300 and 301 by March 2, 2019. Click here for reporting requirements & electronic submission: OSHA
3/31/2019	EEO-1 Report	Organizations with 100+ employees and organizations with federal government contracts of \$50,000 or more and 50+ employees are to submit the 2018 EEO-1 report by March 31, 2019.
04/30/19	Form 941	Deadline to file Form 941, employer's quarterly tax return (first quarter January 2019 through March 2019).
4/30/2019 (if on a calendar plan year)	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.
7/31/2019	PCORI Fee Due	July 31, 2019 is the final 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

7/31/2019 (if on a calendar plan year)	Form 5500	Group plans with 100 or more participants 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 and retirement plans subject to ERISA are required to file a form 5500 when they have 100+ participants. For a list of exceptions and addition information, click here to visit the IRS 5500 Center . If an extension is obtained forms are due by October 15, 2019.
7/31/2019	Form 941	Deadline to file Form 941, employer's quarterly tax return (second quarter April 2019 through June 2019).
9/30/2019	VETS-4212 Report	Government contractors must submit a VETS-4212 Report no later than September 30. Click here for VETS-4212 reporting information .
10/15/2019	Medicare Part D Notice	Employers are to provide notice to all Part D eligible individuals, or those about to become eligible, prior to October 15 of each year who is 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.
10/31/2019	Form 941	Deadline to file Form 941, employer's quarterly tax return (third quarter July 2019 through September 2019).
12/31/2019 (if on a calendar plan year)	125 Premium Only Plans (POP) & Flexible Spending Account (FSA) non-discrimination testing	Employers who offer either a 125 POP or Flexible Spending Account 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 fail.

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, <mailto:Solutions@hrserviceinc.com> or www.HRServiceInc.com

HR Service, Inc. | 9551 S 700 E Suite 200 | Sandy, UT 84070

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