



EMPLOYCO USA

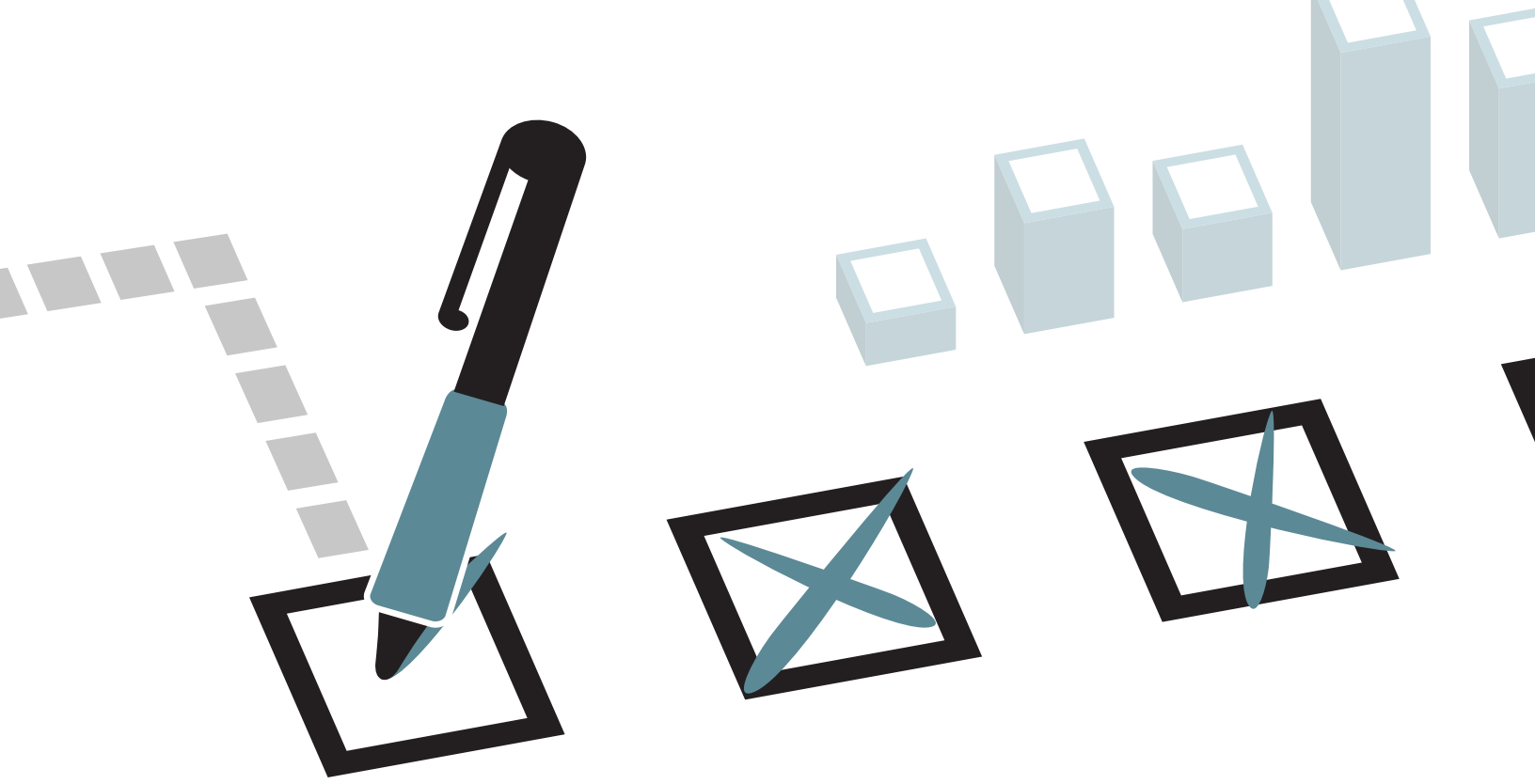
The Power to Compete



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HR Compliance Calendar

Presented by Employco USA, Inc.



HR Compliance Calendar

An HR compliance calendar is a valuable tool to help your business stay on track with key employment-related deadlines throughout the year. HR compliance is a complex area with many moving parts. Keeping track of HR deadlines during 2023 can help your business stay organized and avoid the penalties or workplace disruption that may be triggered by noncompliance.

There are a number of HR compliance tasks with predictable deadlines that you can anticipate from year to year, such as providing your employees with Form W-2 and filing Form 5500 for your employee benefit plans. Other deadlines can be unpredictable or triggered by certain events, such as when you hire a new employee or when an employee gets injured at work. Knowing what your business is required to do and when is the best way to stay compliant.

Use this HR calendar to keep track of important compliance tasks for 2023. This calendar includes a month-by-month summary of key compliance deadlines and helpful reminders for compliance tasks to complete throughout the year. It also describes compliance tasks that are dynamic, which only occur when certain events happen, to help you anticipate those deadlines.

January 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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KEY DEADLINES

A **Jan. 31, 2023—File and furnish Forms W-2**
File [Forms W-2](#) with the Social Security Administration by Jan. 31, 2023. Companies may request a 30-day filing extension by using [Form 8809](#), but extensions will only be granted in limited cases for extraordinary circumstances or catastrophes. Forms W-2 must also be furnished to employees on or before Jan. 31, 2023.

B **Jan. 31, 2023—File and furnish Forms 1099-NEC, Nonemployee Compensation**
File [Forms 1099-NEC](#) with the IRS by Jan. 31, 2023, if your company made payments totaling \$600 or more for services performed by nonemployees, such as independent contractors, in 2022. A 30-day filing extension may be requested by using [Form 8809](#), but extensions will only be granted in limited cases for extraordinary circumstances or catastrophes. Companies must also furnish statements to the nonemployees on or before Jan. 31, 2023.

C **Jan. 31, 2023—File Form 941, Employer's Quarterly Federal Tax Return**
File [Form 941](#) with the IRS by Jan. 31, 2023, to report the federal income tax, social security tax and Medicare tax you withheld from your employees' pay during the fourth quarter of 2022 (October, November and December). Companies that timely deposited all taxes when due have 10 additional calendar days to file Form 941, or until Feb. 10, 2023.

D **Jan. 31, 2023—File Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return**
File [Form 940](#) with the IRS by Jan. 31, 2023, to report taxable FUTA wages paid in 2022. However, if your company deposited all its FUTA tax when it was due, the filing deadline is extended to Feb. 10, 2023.

COMPLIANCE REMINDERS

As 2023 begins, review your company's compliance with federal, state and local employment laws, including any new requirements. This review should include:

- Checking that workplace posters are up to date.
- Verifying minimum wage and overtime requirements and updating the wage base limit for withholding.
- Reviewing procedures for completing Form I-9 (Employment Eligibility Verification).
- Confirming employee leave policies are consistent with federal, state and local leave requirements.
- Reviewing any new fair employment law protections and incorporating changes into employee trainings.
- Updating the employee handbook and employment policies as necessary.
- Making a schedule for any required workplace training, such as sexual harassment training.

February 2023

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KEY DEADLINES

A **Feb. 1, 2023—Post OSHA Form 300A (Summary of Work-related Injuries and Illnesses)**
Post [OSHA Form 300A](#) by Feb. 1, 2023, in an area in the workplace where employee notices are customarily posted. This form, which summarizes workplace data from 2022, must remain on display until April 30, 2023. This requirement does not apply to companies with 10 or fewer employees or to employers who are in a partially exempt industry.

B **Feb. 15, 2023—Forms W-4 that claim exemption from withholding for 2022 expire**
Request a new [Form W-4](#) from any employee who claimed an exemption from income tax withholding last year and wants to claim the exemption again for 2023. If the employee doesn't give you a new Form W-4, withhold tax as if the employee is single or married and filing separately without any allowances.

C **Feb. 28, 2023—File ACA Forms 1094-C and 1095-C (paper filing deadline)**
File [Forms 1094-C](#) and [1095-C](#) with the IRS by Feb. 28, 2023, if your company is an applicable large employer (ALE) under the Affordable Care Act (ACA). This deadline only applies if your company files paper versions of these forms; the deadline for electronic filing is March 31, 2023. To qualify as an ALE, an employer must employ, on average, at least 50 full-time employees, including full-time equivalent employees, on business days during the preceding calendar year. Employers may request an automatic 30-day extension by filing [Form 8809](#) by the filing due date.

D **Feb. 28, 2023—File ACA Forms 1094-B and 1095-B (paper filing deadline)**
File [Forms 1094-B](#) and [1095-B](#) with the IRS by Feb. 28, 2023, if your company is a non-ALE that sponsors a self-insured health plan. This deadline only applies if your company files paper versions of these forms; the deadline for electronic filing is March 31, 2023. Employers may request an automatic 30-day extension by filing [Form 8809](#) by the filing due date.

March 2023

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KEY DEADLINES

A March 1, 2023—Submit the Medicare Part D disclosure to CMS (calendar year plans only)

Submit an [online form](#) to the Centers for Medicare and Medicaid Services (CMS) indicating whether your health plan's prescription drug coverage is creditable or noncreditable. The deadline for submitting this annual disclosure is 60 days after the beginning of the plan year.

B March 1, 2023—File Form M-1 for MEWAs

Administrators of multiple employer welfare arrangements (MEWAs) that offer medical benefits must electronically file [Form M-1](#) with the U.S. Department of Labor (DOL) each year by March 1. In general, MEWAs are arrangements that offer benefits to the employees of two or more different employers, including association health plans. A 60-day automatic extension may be requested by the filing deadline.

C March 2, 2023—Furnish ACA Form 1095-C to full-time employees

Furnish [Form 1095-C](#) to full-time employees by March 2, 2023, if your company is an ALE. These statements were required to be provided on or before Jan. 31; however, the IRS extended this deadline by 30 days. With the extension, the deadline is March 2, 2023.

D March 2, 2023—Provide ACA Form 1095-B to employees enrolled in health plan

Furnish [Form 1095-B](#) to enrolled employees by March 2, 2023, if your company is a non-ALE with a self-insured health plan. These statements were required to be provided on or before

Jan. 31; however, the IRS extended this deadline by 30 days. With the extension, the deadline is March 2, 2023.

E March 2, 2023—Submit Electronic Reports to OSHA

Submit OSHA Form 300A by March 2, 2023, for establishments with at least 250 employees that are required to create and maintain OSHA records. Establishments with 20-249 employees in certain high-hazard industries must also submit this data by March 2, 2023. Companies use OSHA's [Injury Tracking Application](#) to submit their reports.

F March 31, 2023—File ACA Forms 1094-C and 1095-C (electronic filing deadline)

File [Forms 1094-C](#) and [1095-C](#) with the IRS by March 31, 2023, if your company is an ALE. This deadline only applies if your company uses electronic filing; the deadline for paper filing is Feb. 28, 2023. Electronic filing is required for employers who are filing 250 or more returns. Employers may request an automatic 30-day extension by filing [Form 8809](#) by the filing due date.

G March 31, 2023—File ACA Forms 1094-B and 1095-B (electronic filing deadline)

File [Forms 1094-B](#) and [1095-B](#) with the IRS by March 31, 2023, if your company is a non-ALE that sponsors a self-insured health plan. This deadline only applies if your company uses electronic filing; the deadline for paper filing is Feb. 28, 2023. Electronic filing is required for employers who are filing 250 or more returns. Employers may request an automatic 30-day extension by filing [Form 8809](#) by the filing due date.

April 2023

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KEY DEADLINES



April 30, 2023—Remove OSHA Form 300A (Summary of Work-related Injuries and Illnesses)

Remove your company's [OSHA Form 300A](#) posting at any time on or after April 30, 2023. This form, which summarizes workplace data from 2022, must be posted from Feb. 1, 2023, until April 30, 2023. This posting requirement does not apply to companies with 10 or fewer employees or to employers who are in a partially exempt industry.

April 2023—File EEO-1 report with the EEOC

Private sector employers with 100 or more employees and federal contractors with 50 or more employees meeting certain criteria must submit demographic workforce data to the Equal Employment Opportunity Commission (EEOC) each year as part of the [EEO-1 data collection](#). In general, these reports are due by March 31 each year. However, according to the EEOC, the collection for 2022 data is tentatively scheduled to open in April 2023.

May 2023

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KEY DEADLINES

A May 1, 2023—File Form 941, Employer's Quarterly Federal Tax Return

File [Form 941](#) with the IRS by May 1, 2023, to report the federal income tax, social security tax and Medicare tax you withheld from your employees' pay during the first quarter of 2023 (January, February and March). Because the normal filing deadline (April 30, 2023) falls on a Sunday, returns can be filed on the next business day, May 1, 2023. Companies that timely deposited all taxes when due have 10 additional calendar days to file Form 941, or until May 10, 2023.

June 2023

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KEY DEADLINES



June 1, 2023—Submit your health plan's prescription drug data collection report

Confirm that your health plan's annual prescription drug data collection report is submitted to CMS by June 1, 2023. A new transparency provision requires employer-sponsored health plans and health insurance issuers to annually report information about prescription drug spending to the federal government. This reporting process is referred to as the "[prescription drug data collection](#)" (or "RxDC report"). Most employers will rely on third parties, such as issuers, third-party administrators or pharmacy benefit managers, to prepare and submit the RxDC report for their health plans.

July 2023

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KEY DEADLINES

A **July 31, 2023—File Form 941, Employer's Quarterly Federal Tax Return**
File [Form 941](#) with the IRS by July 31, 2023, to report the federal income tax, Social Security tax and Medicare tax you withheld from your employees' pay during the second quarter of 2023 (April, May and June). Companies that timely deposited all taxes when due have 10 additional calendar days to file Form 941, or until Aug. 10, 2023.

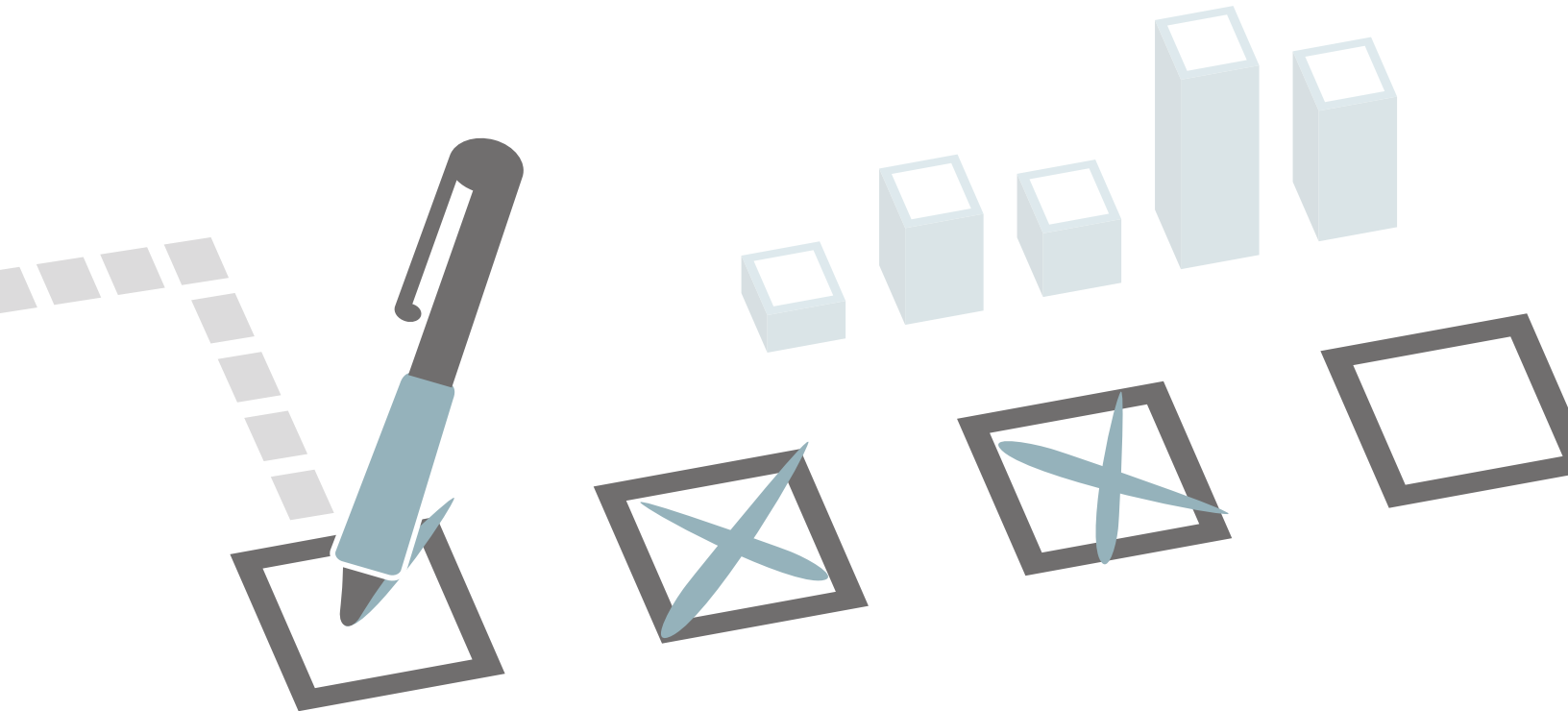
B **July 31, 2023—Report and pay PCORI fees (self-insured health plans only)**
Report and pay fees to fund the Patient-Centered Outcomes Research Institute (PCORI) by July 31, 2023, if you have a self-insured health plan. Employers use [IRS Form 720](#) to report and pay PCORI fees. PCORI fees for plan years ending in 2022 are due by July 31, 2023.

C **July 31, 2023—File Form 5500 for the 2022 plan year (calendar year plans only)**
File [Form 5500](#) with the DOL by July 31, 2023, for your Employee Retirement Income Security Act (ERISA)-covered employee benefit plans that operate in the calendar year unless a reporting exemption applies. Form 5500 must be filed by the last day of the seventh month following the end of the plan year. For calendar-year plans, this deadline is July 31. An automatic extension of 2.5 months may be requested by filing [IRS Form 5558](#) by the due date.

August 2023

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NO KEY DEADLINES



September 2023

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KEY DEADLINES

A **Sept. 30, 2023—Provide SAR to plan participants (calendar year plans only) – if Form 5500 deadline was not extended**
Provide a summary annual report (SAR) to plan participants by Sept. 30, 2023, if the employee benefit plan's Form 5500 deadline was not extended. The SAR must be provided within nine months of the close of the plan year unless the plan's Form 5500 deadline was extended. Plans exempt from the annual 5500 filing requirement are not required to provide an SAR. Unfunded welfare plans are also generally exempt from the SAR requirement.

B **Sept. 30, 2023—Watch for MLR rebates (fully insured health plans only)**
Employers with insured health plans might receive rebates if their issuers did not meet their medical loss ratio (MLR) percentage. Rebates must be provided by Sept. 30 following the end of the MLR reporting year. Employers who receive rebates should consider their legal options for using the rebate. Any rebate amount that qualifies as a plan asset under ERISA must be used for the exclusive benefit of the plan's participants and beneficiaries. Also, as a general rule, plan sponsors should use the rebate within three months of receiving it to avoid ERISA's trust requirements.

GET READY FOR OPEN ENROLLMENT

Employers with calendar year plans should start getting ready for open enrollment for the plan year starting Jan. 1, 2024. This process should include reviewing your company's benefit offerings, working with vendors to make any benefit adjustments, updating benefit limits for 2024 and preparing employee communications. In addition, you should consider providing the following benefit notices in connection with open enrollment:

- **Summary of Benefits and Coverage (SBC):** Group health plans and health insurance issuers are required to provide an SBC to applicants and enrollees each year at open enrollment or renewal time. Federal agencies have provided a [template](#) for the SBC, which health plans and issuers are required to use.
- **Children's Health Insurance Plan (CHIP) Annual Notice:** If your group health plan covers residents in a state that provides a premium subsidy under a Medicaid plan or CHIP, send an annual notice about the available assistance to all employees residing in that state. The annual CHIP notice can be provided at any time during the year, but it is often included with the plan's open enrollment materials. The DOL has a [model notice](#) that employers may use. The DOL updates this model notice frequently, so make sure you are using the most current version.

- **Women’s Health and Cancer Rights Act (WHCRA)**

Notice: Group health plans must provide a notice about the WHCRA’s coverage requirements at the time of enrollment and on an annual basis after enrollment. The annual WHCRA notice can be provided at any time during the year, but it is often included with the plan’s open enrollment materials. Employers who redistribute their summary plan descriptions (SPDs) each year can satisfy the annual notice requirement by including the WHCRA notice in their SPDs. Model language is available in the DOL’s [model notice guide](#).

- **SPD:** An SPD must be provided to new plan participants within 90 days of the date their coverage begins. Employers may include the SPD in their open enrollment materials to make sure employees newly enrolled employees receive the SPD on a timely basis. Also, an employer should include the SPD with its enrollment materials if it includes notices that are required to be provided at the time of enrollment, such as the WHCRA notice.

- **Consolidated Omnibus Budget Reconciliation (COBRA)**

General Notice: Group health plans must provide a written General Notice of COBRA Rights to covered employees within 90 days after their health plan coverage begins. Employers may include the General Notice in their open enrollment materials to ensure that employees who newly enroll during open enrollment receive the notice on a timely basis. The DOL has a [COBRA Model General Notice](#) that employers may use.

- **Health Insurance Portability and Accountability Act (HIPAA) Privacy Notice (self-insured health plans only):**

The HIPAA Privacy Rule requires self-insured health plans to maintain and provide their own privacy notices. Self-insured health plans are required to send the privacy notice at certain times, including to new enrollees at the time of enrollment. Thus, the privacy notice should be included with the plan’s open enrollment materials. Also, at least once every three years, health plans must either redistribute the privacy notice or notify participants that the privacy notice is available and explain how to obtain a copy. The Department of Health and Human Services (HHS) has [model privacy notices](#) for employers to use.

- **Special Enrollment Rights Notice:** At or prior to the time of enrollment, a group health plan must provide each eligible employee with a notice of his or her special enrollment rights HIPAA. This notice is often included in the plan’s SPD.

- **Notice of Patient Protections:** If a health plan requires participants to designate a participating primary care provider, the plan or issuer must provide a notice of patient protections whenever the SPD or similar description of benefits is provided to a participant. This notice is often included in the SPD or insurance certificate provided by the issuer (or otherwise provided with enrollment materials). The DOL has provided a [model notice](#) for employers to use.

- **Grandfathered Plan Notice:** Companies with grandfathered health plans must include a statement of the plan’s grandfathered status in plan materials provided to participants describing the plan’s benefits (such as open enrollment materials). The DOL has a [model notice](#) for employers to use.

October 2023

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KEY DEADLINES

- A** **Oct. 3, 2023—Provide ICHRA notice for 2024 plan year (calendar year plans only)**
Employers who offer individual coverage health reimbursement arrangements (ICHRA) must provide a notice to eligible employees regarding the ICHRA's coverage. This notice must be provided at least 90 days before the beginning of each plan year. For ICHRAs that operate on a calendar year basis, this notice must be provided by Oct. 3, 2023, for the upcoming 2024 plan year. A [model notice](#) is available for employers to use.
- B** **Oct. 3, 2023—Provide QSEHRA notice for the 2024 plan year (calendar year plans only)**
Employers who offer qualified small employer health reimbursement arrangements (QSEHRAs) must provide a notice to eligible employees regarding the QSEHRA's coverage. This notice must be provided at least 90 days before the beginning of each plan year. For QSEHRAs that operate on a calendar year basis, this notice must be provided by Oct. 3, 2023, for the upcoming 2024 plan year.
- C** **Oct. 3, 2023—Apply to CMS for the retiree drug subsidy (calendar year plans only)**
The retiree drug subsidy (RDS) is available to certain employers who sponsor group health plans covering retirees who are entitled to enroll in Medicare Part D but elect not to do so. To participate in the RDS program, eligible employers must submit an [application to CMS](#) prior to the beginning of the

plan year by a date specified by CMS (usually no later than 90 days prior to the beginning of the plan year). The deadline is Oct. 3, 2023, for plan years beginning on Jan. 1, 2024. This deadline may be extended to Nov. 2, 2023, if CMS grants an extension.

- D** **Oct. 14, 2023—Provide Medicare Part D notices to plan participants**
Notify Medicare Part D eligible individuals by Oct. 14, 2023, about whether the health plan's prescription drug coverage is creditable or noncreditable. CMS has [model notices](#) that employers may use.
- E** **Oct. 16, 2023—File Form 5500 for the 2022 plan year (calendar year plans only) – Form 5500 deadline was extended**
File [Form 5500](#) with the DOL by Oct. 16, 2023, if you applied for the automatic 2.5-month filing extension. The extended filing deadline for a calendar year plan is Oct. 15, 2023; however, because this due date falls on a Sunday, the return may be filed on Monday, Oct. 16, 2023.
- F** **Oct. 31, 2023—File Form 941, Employer's Quarterly Federal Tax Return**
File [Form 941](#) with the IRS by Oct. 31, 2023, to report the federal income tax, Social Security tax and Medicare tax you withheld from your employees' pay during the third quarter of 2023 (July, August and September). Employers that timely deposited all taxes when due have 10 additional calendar days to file Form 941, or until Nov. 10, 2023.

November 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
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NO KEY DEADLINES

COMPLIANCE REMINDERS

As the end of the year approaches, consider taking the following steps to encourage employees to utilize any unused benefits for 2023:

- **Remind employees about what happens to unused funds in their health flexible spending accounts** (health FSAs), health reimbursement arrangements (HRAs) and dependent care FSAs at the end of the year. Encourage employees to use their unspent balances in these accounts, especially if unused funds are forfeited at the end of 2023 (calendar-year plans only).
- **Review employee paid time off (PTO) balances** and remind employees of the company's policy for unused PTO at the end of the year (for example, perhaps your company caps carryovers of unused PTO).

December 2023

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KEY DEADLINES

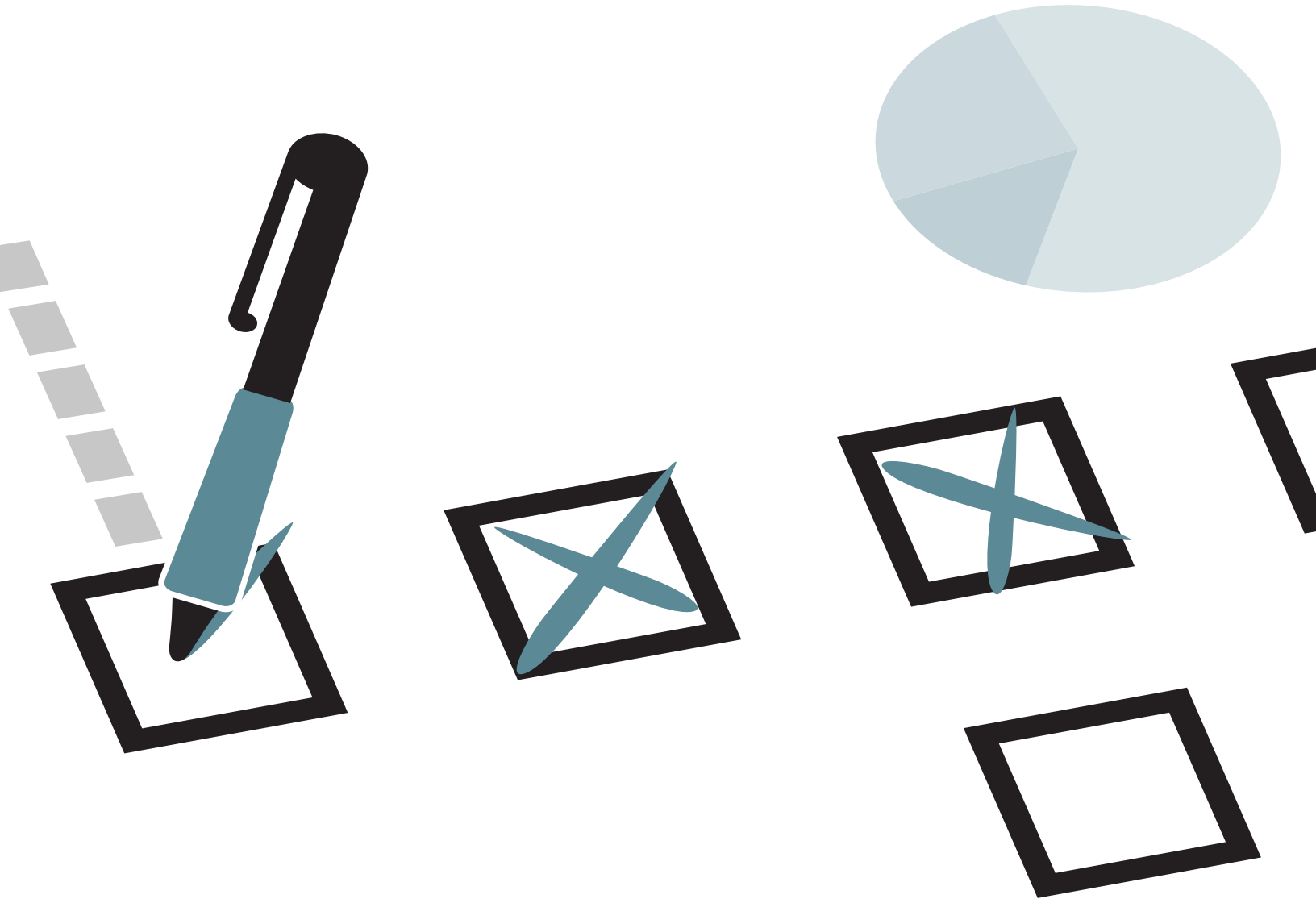
A **Dec. 15, 2023—Provide SAR to plan participants (calendar-year plans only) – if Form 5500 deadline was extended**
Provide an SAR to covered employees by Dec. 15, 2023, if the plan's form 5500 deadline was extended. In general, the SAR must be provided within nine months of the close of the plan year. However, if the plan's Form 5500 deadline was extended, the SAR must be provided within two months after the close of the extension period. For calendar-year plans, this extended deadline is Dec. 15, 2023. Plans that are exempt from the annual 5500 filing requirement are not required to provide a SAR. Unfunded welfare plans are also generally exempt from the SAR requirement.

COMPLIANCE REMINDERS

As 2023 comes to a close, review your company's compliance to ensure that all required activities will be completed by the end of the year. This review may include the following tasks:

- Complete any outstanding annual performance reviews.
- Confirm that any required workplace employee trainings will be completed by the appropriate deadline.
- Encourage employees to fill out a new [Form W-4](#) for 2024 if they have experienced personal or financial changes that impact their tax withholding.
- Confirm that annual nondiscrimination testing has been performed for employee benefit plans that are subject to these testing requirements, including Section 125 cafeteria plans, self-insured health plans, health FSAs, dependent care FSAs, HRAs, group term life insurance and retirement plans.

Dynamic Deadlines



COBRA NOTICES

COBRA General Notice: Provide a general notice of COBRA rights to each covered employee and spouse (if any) within 90 days after their health plan coverage begins. Employers often include this notice in their plan's open enrollment materials. The DOL has a [model notice](#) that employers may use.

COBRA Election Notice: Notify qualified beneficiaries of their right to elect continuation coverage under COBRA following a qualifying event. This notice must be provided no later than 14 days after the plan's receipt of the notice of a qualifying event. For qualifying events where the employee (or covered dependent) is not required to notify the employer of the qualifying event, the election notice must be provided within 44 days of the qualifying event (or loss of coverage, if later). The DOL has a [model notice](#) that employers may use.

Notice of COBRA Unavailability: If you deny a request for COBRA continuation coverage (or for an extension of COBRA continuation coverage), provide the individual with a notice of unavailability of COBRA coverage. The notice must be provided within 14 days after the request for COBRA continuation coverage is received, and it must explain the reason for denying the request.

Notice of COBRA Early Termination: If COBRA coverage terminates early, give the qualified beneficiary a notice of early termination. The notice must explain why the coverage will terminate earlier than the end of the maximum coverage period, provide the date the coverage will terminate and describe any rights the qualified beneficiary may have to elect other coverage. The notice must be provided as soon as practicable following the decision to terminate coverage early.

Notice of Insufficient Payment: If a qualified beneficiary makes a timely premium payment, but the amount of the payment is short by an insignificant amount, notify the qualified beneficiary of the shortfall and provide a reasonable period of time (for example, 30 days) to pay the missing amount.

FAMILY AND MEDICAL LEAVE ACT (FMLA) NOTICES

General Notice of FMLA Rights: Post a general FMLA notice where it can be readily seen by employees. Also, provide this notice to employees by including it in the company's employee handbook, if one exists, or distributing a copy to each new employee upon hiring. The DOL has a [model poster](#) for employers to use.

FMLA Eligibility Notice: When an employee requests FMLA leave, or when you learn that an employee's leave may be for an FMLA-qualifying reason, notify the employee of his or her eligibility to take FMLA leave within five business days, absent extenuating circumstances. The DOL has a model eligibility notice ([Form WH-381](#)) that employers may use.

FMLA Rights and Responsibilities Notice: Each time the eligibility notice is provided, give a notice detailing the specific expectations and obligations of the employee and explaining any consequences of a failure to meet these obligations. This notice may be accompanied by any required certification form. The DOL has a model rights and responsibilities notice, which is included in [Form WH-381](#).

FMLA Designation Notice: Within five business days of receiving sufficient information to grant or deny FMLA leave, inform the employee whether his or her FMLA leave request is approved. The DOL has a model designation notice ([Form WH-382](#)) that employers may use.

ERISA DISCLOSURES

SPD: Provide the SPD to new plan participants within 90 days of when their coverage begins. An updated SPD must be provided to covered employees at least every five years if material modifications have been made during that period. If no material modifications have been made, an updated SPD must be provided at least every 10 years.

Summary of Material Modification (SMM): An SMM must be provided when there is a material modification in the terms of the plan or any change in the information required to be in the SPD. As a general rule, the SMM must be provided within 210 days after the close of the plan year in which the change was adopted. A shorter deadline may apply in some circumstances, depending on the nature of the modification or change. If the change is a material reduction in group health plan benefits or services, the deadline for providing the SMM is 60 days after the change is adopted. Also, employers must provide 60 days' advance notice of any material modification to plan terms or coverage that takes effect mid-plan year and affects the content of the plan's SBC. The 60-day notice can be provided to participants through an updated SBC or by issuing an SMM.

Plan Documents: Provide copies of certain plan documents within 30 days after a written request by a participant and beneficiary and have copies available for examination. These documents include the latest SPD, SMMs, Form 5500, trust agreements and other instruments under which the plan is established or operated.

WELLNESS PROGRAM NOTICES

HIPAA Wellness Notice: HIPAA's nondiscrimination rules apply to wellness programs that are offered in connection with group health plans. To comply with HIPAA, wellness plans that are health-contingent (that is, they require individuals to satisfy a standard related to a health factor to qualify for a reward) must provide a notice that informs employees that there is an alternative way to qualify for the program's reward. This notice must be included in all plan materials that describe the terms of the wellness program.

Americans with Disabilities Act (ADA) Wellness Notice: The ADA imposes nondiscrimination requirements on certain wellness plan designs. To comply with the ADA, wellness plans that collect health information or involve medical exams must provide a notice to employees that explains how the information will be used, collected and kept confidential. Employees must receive this notice before providing any health information and with enough time to decide whether to participate in the program.

FORM I-9 VERIFICATION

Verify the identity and employment authorization of each new hire by completing and retaining [Form I-9](#). To improve onboarding efficiency, you can ask newly hired employees to review the form and instructions and bring their identity and employability documents with them on their first day.

ACA EXCHANGE NOTICE

Provide all new hires with a written notice about the availability of the Exchanges. The DOL has [model notices](#) for employers to use.

HIPAA BREACH NOTIFICATION

If your health plan has a breach of unsecured protected health information (PHI), notify each individual whose unsecured PHI has been accessed, acquired, used or disclosed as a result of the breach. The notice must be provided without unreasonable delay and in no case later than 60 calendar days after the breach is discovered. Notification must also be provided to HHS and, in some cases, to the media.

OSHA SEVERE INJURY REPORTING

Report severe workplace injuries and illnesses to OSHA. Work-related employee fatalities must be reported within eight hours, and any in-patient hospitalization, amputation or loss of an eye must be reported within 24 hours.

IRS FORM 8928

(EXCISE TAXES FOR GROUP HEALTH PLAN VIOLATIONS)

File [Form 8928](#) with the IRS by the due date of your corporate tax return if your company owes an excise tax for a group health plan violation. The excise tax may be triggered due to certain violations of the ACA, COBRA, HIPAA and the Mental Health Parity and Addiction Equity Act. The excise tax for group health plan violations is generally \$100 per day, per individual, per violation, subject to certain minimum and maximum amounts.