



2024 HR Calendar

First Day of Plan Year and Annual Notices:

- [ADA Wellness Program Notice](#)
- [CHIP Notice](#)
- [Newborns' and Mothers' Health Protection Act Notice](#)
- [GINA Wellness Program Authorization](#)
- [Grandfathered Plan Notice](#)
- [Notice to Enrollees Regarding Group Health Plan Opt-Out](#)
- [Wellness Program Notice of Reasonable Alternatives](#)
- [Women's Health and Cancer Rights Act Notice](#)



2024 HR Calendar



JANUARY

- 01 New Year's Day
- 04 National Trivia Day
- 15 Martin Luther King Jr. Day
- 25 Thank your Mentor Day
- 28 Data Privacy Day
Better Business Communication Day
- 31 W-2 & 1099 distribution due
Annual form 940 due (if quarterly FUTA taxes were not paid when due)
Quarterly forms 720 & 941 due

FEBRUARY

- 01 Post OSHA form 300A summary through April 30
- 09 National Pizza Day
- 10 Annual form 940 due (if quarterly FUTA taxes were paid when due)
- 17 Random Act of Kindness Day
- 19 President's Day
- 28 ACA forms paper filing deadline, including forms 1095-B and 1095-C

Black History Month

MARCH

- 01 Form 1094_B and 1095-C furnish to employees deadline
Creditable Coverage Online Disclosure to CMS.
- 02 OSHA form 300A due
- 06 Employee Appreciation Day
- 08 International Women Day
- 10 Daylight Savings Time begins
- 20 International Day of Happiness
- 31 Easter

End of Q1

APRIL

- 01 Forms 1094-C/1095-C are due to be e-filed with the IRS
International Fun at Work Day (aka) April Fool's Day
- 15 Tax Day
Forms 7004 and 8928 filing deadline
- 24 Administrative Professionals Day
- 30 Quarterly forms 720 & 941 due

MAY

- 01 Executive Coaching Day
- 13 National Receptionist Day
- 15 Non-profit tax returns deadline, including form 990
- 20 National Employee Health & Fitness Day
- 27 Memorial Day

*Global Employee Health and Fitness Month – Encourage healthy lifestyles and workplace wellness

JUNE

- 01 Say Something Nice Day
- 19 Juneteenth
- 21 Take Your Dog to Work Day

*Mid-Year Benefits Review – Remind employees to take advantage of any eligible voluntary benefits

End of Q2

*Dates subject to change.

2024 HR Calendar



JULY

- 04 Independence Day
- 19 National Ice Cream Day
- 26 System Administration Day
- 31 Quarterly form 720 and 941 due
Forms 5500 and 5558 filing deadline (for calendar year plans)

*Compliance Check – Review employee and benefits notices as well as compliance procedures and best practices

AUGUST

- 06 National Tell a Joke Day
- 09 Friendship Day
- 15 National Relaxation Day

*School Physicals – Remind employees about dependent benefits before school begins

*National Eye-Exam Month – Encourage employees to take advantage of vision benefits

SEPTEMBER

- 01 Building and Code Staff Appreciation Day
- 02 Labor Day
National Payroll Week begins
- 16 Working Parents Day
- 30 SAR furnish to covered participants deadline

*PTO Check - Remind employees to check PTO balances before Q4

National Payroll Week - Appreciation for payroll professionals
End of Q3

OCTOBER

- 01 National Coffee Day
- 03 QSEHRA notice deadline
RDS application due to CMS
Techies Day
- 14 Columbus Day/Indigenous People's Day
- 15 Medicare Part D notice of creditable coverage delivery
- 16 National Boss Day
- 16 Make a difference Day
- 31 Forms 720 and 941 due
Halloween

National Disability Employment Awareness Month

NOVEMBER

- 03 Daylight Savings Time end
- 10 International Accountant Day
- 11 Veterans Day
- 28 Thanksgiving Day
- 30 International Computer Security Day

*Remind employees to submit FSA receipts before the end of the year

DECEMBER

- 05 International Volunteer Day
- 25 Christmas Day
- 26 National Thank You Day
- 31 New Year's Eve

*Benefit admin system review – Remind employees to update personal information in your benefit admin system for W-2s and ACA reports in the new year
End of Q4

*Dates subject to change.

January 2024

- January 01 - New Year's Day falls on a Monday in 2024, so offices observing this holiday should plan for a four-day work week.
- January 04 - National Trivia Day.
- January 15 - Martin Luther King Jr. Day, a federal holiday honoring the Civil Rights leader's birthday. He was born January 15, 1929, but under the Uniform Monday Holiday Act of 1968, the United States celebrates it on the third Monday in January each year. This year, it falls on his actual birthday.
- January 25 - Thank your Mentor Day.
- January 28 - Data Privacy Day is not a federal holiday, but an international event every January 28 to increase awareness of data privacy best practices globally.
- January 28 - Better Business Communication Day
- January 31 - Form W-2 is due to be e-filed, paper-filed, and furnished to recipients. W-2s are an IRS reporting document that shows an employee's compensation for the year.
- January 31 - Multiple 1099 forms have due dates on January 31. Form 1099 is a collection of 17 IRS documents reporting non-employment compensation, like for independent contractors. The 1099 forms due to be filed and furnished to recipients by January 31 include:
 - The 1099-NEC, which reports on pay of over \$600 for contract or freelance work.
 - The 1099 forms due to be only furnished to recipients by January 31 include:
 - The 1099-MISC (unless you have to fill out Boxes 8 and 10), which reports on pay of over \$600 for reasons such as awards, rent, etc. For more information, review the [IRS's guidelines](#) on when to file a 1099-MISC.
 - The 1099-C, which reports on debts that are canceled, forgiven, or discharged that can then become taxable income.
 - The 1099-K, which reports on payments from merchant cards, online marketplaces, TPSOs, and payment apps.
 - The 1099-DIV, which reports on dividends and other distributions from banks and financial institutions.
- These forms must be e-filed to the IRS by April 1.
- January 31 - Form 720 and Form 941 are quarterly reporting forms due one month after the previous quarter ends. Form 720 is an IRS reporting document detailing the amount of a business's goods and services subject to federal excise taxes. Form 941 reports the amount of income, Social Security, and Medicare taxes withheld from employees' paychecks.
- January 31 - Form 940 is due one month after the prior tax year ends. This form is an annual tax return through which employers comply with the Federal Unemployment Tax Act (FUTA).



February 2024

- Black History Month is observed every February in the United States and Canada. It was created in the 1970s to bring attention to the history of African Americans from enslavement to the present and celebrate the contributions they have made to American society over the past 400 years.
- February 01 - OSHA Form 300A must be posted in visible areas from February 1 through April 30. Form 300A is an OSHA document providing an overview of work-related injury and illness incidents for businesses with 100 or more employees—unless otherwise exempted—in the previous year.
- February 09 - National Pizza Day.
- February 10 - Form 940 is due by this date if FUTA taxes were deposited on the correct deadlines. Form 940 is the annual tax return through which employers comply with the Federal Unemployment Tax Act (FUTA).
- February 17 - Random Act of Kindness Day.
- February 19 - Presidents' Day, falls on February 19th. Originally celebrated only on George Washington's birthday, but is now a federal holiday that honors all former presidents of the United States. It falls on the third Monday of February each year.
- February 28 - Forms 1095-B and 1095-C are due for paper filers. These are ACA reporting documents. Form 1095-C must be filed for individuals who received healthcare coverage from their employer. Form 1095-B must be filed for individuals who received insurance through small self-funded groups, employers who use the Small Business Health Options Program, and fully insured employer-sponsored plans.

When filing with the IRS, employers must also include 1094-B and/or 1094-C, which provide a summary of all an employer's 1095-Bs and/or 1095-Cs, respectively.

The deadline to furnish recipient copies is March 1.



March 2024

- End of Q1.
- March 01 - Forms 1094-B and 1095-C are due to be furnished to recipients. To furnish these forms, employers must mail them to the employee's residence or electronically send them with the employee's permission. For more information about how to furnish 1095-Cs to employees, check out page 6 of the [IRS's guidelines](#).
- March 01 - Creditable Coverage information must be disclosed to the Centers for Medicare and Medicaid Services (CMS) within 60 days from the start of the plan year—March 1 for calendar year plans. For more information, check out [Creditable Coverage Online Disclosure to CMS](#).
- March 02 - OSHA Form 300A Summary is due to be filed electronically for employers with 100 or more employees in high-hazard industries. This practice goes into effect in 2024, as OSHA will now collect data to post workplace safety metrics for public review.

Since this falls on a Saturday, federal guidelines require employers to submit this form no later than the next business day, which is March 4.

- March 06 - Employee Appreciation Day.
- March 08 - International Women Day.
- March 10 - Daylight Saving time begins Sunday, March 10 at 2:00 a.m. so if your payroll is affected by changing hours due to shift schedules, make a note of it. If you use the payroll system of an all-in-one HRIS, the time & attendance change is automatically logged so payroll remains accurate.
- March 20 - National Employee Health & Fitness Day.
- March 31 - Easter falls on March 31 in 2024. This religious holiday is celebrated in most of the United States, and schools often close for it.



April 2024

- April 01 - Forms 1094-C/1095-C are due to be e-filed with the IRS by this date.
- April 01 - International Fun at Work Day aka April Fool's Day.
- April 15 - Tax Day refers to the deadline for federal individual income tax returns.
- April 15 - Form 8928 is due to be filed with the IRS to report the tax due on employer or group health plan failures, such as a failure to satisfy continuation coverage requirements under section 4980B or a failure to make comparable health savings account (HSA) contributions under section 4980G.
- April 15 - Form 7004 is due to be filed with the IRS to request an automatic six-month deadline extension to file certain business tax forms for partnerships, multi-member LLCs filing as partnerships, corporations, or S corporations.
- April 24 - Administrative Professionals Day.
- April 30 - Form 720 and Form 941 are due at the end of the first month of each new quarter, so these forms correspond to Q1 tax information. Employers must file these reporting documents on a quarterly basis.



May 2024

- Global Employee Health and Fitness Month: This month is a great opportunity to kick-start a wellness program, which is a workplace initiative designed to improve and promote health and fitness.

One reason to consider helping workers improve their health is the rising costs of healthcare and coverage in 2023.

- May 01 - Executive Coaching Day.
- May 13 - National Receptionist Day.
- May 15 - Form 990 is due. Form 990 is an IRS reporting document used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide the information required by section 6033.

Form 990 is due on the 15th day of the 5th month following the end of the organization's taxable year, so calendar year deadlines are on May 15th. Other fiscal years may differ.

- May 20 - National Employee Health & Fitness Day.



June 2024

- End of Q2.
- June 01 - Say Something Nice Day.
- June 19 - Juneteenth was established as a federal holiday in 2021 to commemorate the end of slavery in the United States.

For most companies, no federally mandated paid time off (PTO) laws exist. However, for government contract work and federally-supported contract work that falls under the McNamara O'Hara Service Contract Act (SCA) or Davis-Bacon and Related Acts (DBRA), it may be mandatory to offer paid time off.

Most private employers are also not required to pay for time off on holidays, but many choose to observe some of those days and pay employees for the day off as a way of boosting employee retention and attracting new employees.

- June 21 - Take Your Dog to Work Day.
- Mid-Year Benefits Review: This time of year is a great opportunity to remind employees to take advantage of their benefits.

These reminders could include scheduling annual physicals and eye exams, contributing to and spending HSA and FSA funds, and using PTO and EAP benefits.



July 2024

- July 04 - Independence Day is on July 4 each year. It recognizes the day in 1796 when the Founding Fathers signed the Declaration of Independence to birth the United States and begin the Revolutionary War to win our independence. Many citizens celebrate July 4th with fireworks.
- July 19 - National Ice Cream Day.
- July 26 - System Administration Day.
- July 31 - Form 5500 is due seven months after the end of the plan year, unless extension Form 5558 is filed. Form 5500 is a DOL reporting document used to detail retirement plan information, such as a 401(k)'s operation, investments, and financial condition.
- July 31 - Form 5558 is due if employers need an extension. Form 5558 is an IRS reporting document used to apply for a one-time deadline extension to file DOL Form 5500 Series documents.

If this form is filed, the deadline for Form 5500 shifts to October 15, 2024.

- July 31 - Form 720 and Form 941 are reporting documents employers must file on a quarterly basis.



August 2024

- August 06 - National Tell a Joke Day.
- August 09 - Friendship Day.
- August 15 - National Relaxation Day.
- National Eye Exam Month: Remind employees to use their vision benefits and schedule a comprehensive eye exam. It's also a good time to encourage employees and their dependents to take advantage of their HSA and FSA funds.

When it comes to eyewear, many employees may have questions, especially if they are new to wearing contacts or if their children are getting glasses for the first time. For example, while it's well-known that eyeglasses and readers are eligible for HSA and FSA spending, employees often don't realize that prescription sunglasses are too.

- Back-to-School Reminders: This is also a great time of year to remind employees about dependent care FSAs and other benefits before school begins. Employers play an integral role in helping their employees balance family needs with their work schedules, as well as educating employees on benefits available to them to help.

Employers can help ease back-to-school stress by offering these family-friendly benefits and encouraging employees to use them:

1. Dependent Care FSAs.
2. Paid Family Leave.
3. Employee Assistance Programs (EAPs).
4. Paid Time Off.



September 2024

- End of Q3
- September 01 - Building and Code Staff Appreciation Day.
- September 02 - Labor Day is a federal holiday that recognizes the contributions of America's workers to the country's success and prosperity. Many organizations give employees this day off as thanks for their hard work throughout the year.
- September 03 - National Payroll Week begins. National Payroll Week is an opportunity to recognize payroll professionals. Payroll can be frustrating for many reasons, and in many small to mid-size businesses, it's HR's responsibility. So, this month, celebrate the ones who cut the checks in your organization.
- September 16 - Working Parents Day.
- September 30 - Summary Annual Reports must be distributed to plan participants. This report is a narrative summary of Form 5500 that must be furnished to retirement plan participants and pension plan beneficiaries receiving benefits no later than 9 months after the end of the plan year. If you're on a calendar year, that's September 30th. A SAR satisfies Employee Retirement Income Security Act (ERISA) annual requirements.
- PTO Check: Remind employees to check PTO balances before Q4, especially if that's your company's busiest season. Organizations that utilize a "use it or lose it" PTO approach may find HR overwhelmed by this careful balancing act during the holiday season.

But other employers still may want to audit and update their time off policy to save resources in the long run. This could include switching from an accrual bank or lump sum benefit to unlimited PTO, which eliminates the risk of expensive year-end payouts for unused vacation days.

Another option is for HR to implement PTO blackout dates. Because paid time off is offered optionally and at employers' discretion, organizations have the ability to block off periods of time when requests won't be approved—or will only be approved in limited quantities or under special circumstances.

Finally, employers can simply remind employees to take their time off before the end of the year. This allows HR to properly plan work schedules and project deadlines around planned employee absences.



October 2024

- National Disability Employment Awareness Month: is a great opportunity to commemorate the contributions of workers with disabilities. ADA compliance has opened doors for many talented recruits and helped many employers retain productive employees. Like many compliance issues, however, the ADA raises many questions because the stakes are high.
- October 01 - National Coffee Day.
- October 03 - Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) written notices must be distributed to employees as soon as they're eligible and 90 days before the beginning of each plan year—or October 3 for plan years beginning January 1.
- October 03 - Techies Day.
- October 03 - Retiree Drug Subsidy (RDS) prospective plan sponsors must submit their applications for establishing a new account to the Centers for Medicare & Medicaid Services 90 days before the beginning of the plan year—or October 3 for plan years beginning January 1.
- October 14 - Columbus Day is a federal holiday that commemorates the arrival of Christopher Columbus to North America in 1492. It is observed on the second Monday in October, and many federal offices, including the United States Post Office and most banks, are closed.
- October 14 - Indigenous Peoples Day is observed on the same day as Columbus Day in many states that do not celebrate Columbus Day. This day honors the experience and history of indigenous Americans and their cultures.
- October 15 - Medicare Part D Creditable Coverage information must be sent to Medicare-eligible policyholders of employer-sponsored plans by this date.
- October 16 - National Boss Day.
- October 28 - Make a difference Day.
- October 31 - Form 720 is an IRS reporting document that details the amount of a business's goods and services subject to federal excise taxes. Covered businesses must file Form 720 on a quarterly basis.
- October 31 - Form 941 is the quarterly federal tax return for employers, including the amount of income, Social Security, and Medicare taxes that an employer withheld from its employees' paychecks in the previous quarter.



November 2024

- November 3 - Daylight Saving Time ends Sunday, November 3 at 2:00 a.m. Also known as “Fall Back Day,” this is the day when clocks are set back one hour for the four months of standard time during the winter. If you have employees who are working when DST ends, keep in mind that hourly employees may work an extra hour that night. You might want to adjust schedules to ensure hourly night shift workers have a standard length shift, or be sure to remind them about—and pay them for—the extra hour worked.
- November 10 - International Accountant Day.
- November 11 - Veterans Day is a federal holiday that honors former U.S. military service members on November 11 each year.
- November 28 - Thanksgiving season is an excellent opportunity to show employees your appreciation for their time, effort, and dedication. When part of a larger employee retention strategy, rewards and recognition within your organization can improve your employees’ well-being, productivity, and satisfaction in their roles. Now is a good time to plan your Office Holiday Party to build your company culture by showing workers your appreciation. As you know, a healthy culture has a direct effect on retention.
- November 30 - International Computer Security Day.
- FSA Reminders: This time of year is also a great opportunity to remind employees to spend their FSA funds before they expire.

A flexible spending account—also referred to as a flexible spending arrangement—allows employees to set aside pre-tax dollars for the sake of medical, dependent care, or commuting expenses, depending on the account. Employees may contribute as much money as they want into their FSA account up to the maximum annual limit. The 2023 contribution limit is \$3,050.

Unlike health savings accounts (HSAs), FSA funds typically do not roll over from year to year, so it’s important to remind account holders to use the money before they lose it.



December 2024

- End of Q4.
- December 05 - International Volunteer Day.
- December 25 - Christmas Day: The holiday season is a perfect time to build company culture with celebration and gift-giving. Consider giving employees the gift of time to rest and recharge this December. You might choose to give your team a few extra days off, or at least encourage employees to use their PTO before the end of the year.

Federal law requires organizations with 15 or more employees to make reasonable accommodations for workers to observe a religious holiday, but it does not require employers to offer paid time off, unless it has been stipulated in an employment contract or collective bargaining agreement. Still, for retention's sake, your employee benefits package, including PTO, can actually be one of your best holiday gifts.

- December 26 - National Thank You Day.
- December 31 - New Year's Eve falls on a Tuesday in 2023, keep in mind that New Year's Day will close many offices on Wednesday, January 1, 2024.
- Benefit Admin System Review: This year, find out how Benefit Admin Systems can streamline your HR processes, saving time and decreasing errors. By simplifying everything from applicant tracking to benefits administration to compliance and payroll. Benefit Admin Systems allow HR pros to focus on more strategic roles and empowers employers to spend less time on administration—and more time building a great place to work.

This document is for informational purposes only and does not constitute legal or tax advice. Please use this as a guide and not as a definitive description of your compliance obligations.



2024 Employer Reporting & Compliance Penalties

Item	Penalty
Summary of Benefits and Coverages	Failure to provide the Summary of Benefits and Coverage may lead to a penalty of \$1,362 per failure. There is also a potential Department of Labor (DOL) penalty of \$100/day and IRS penalty of \$110/day.
W-2 Reporting of Costs of Coverage	The penalty for failure to report is \$330 per failure in 2024.
GAG Clause Attestation	Penalties to be determined.
Transparency in Coverage (TIC)	Penalties to be determined.
Mental Health Parity And Addiction Equity Act Non-Quantitative Treatment Limitation (MHPAEA NQTL)	Fines may be up to \$100 per day for each individual affected by a parity violation.
Family Medical Leave Act (FMLA)	Potential civil penalties.
Children's Health Insurance Program (CHIP) Notice	Failure by an employer to inform employees of CHIP coverage opportunities are up to \$137 per day per employee.
Nondiscrimination Testing	Plans that fail nondiscrimination testing after the close of the plan year will lose tax-advantaged status for all Highly-Compensated Employees/Individuals or Key Employees, as applicable to the tests used.
Summary Plan Description/Summary of Material Modifications	<p>There are various penalties for non-compliance, including:</p> <ul style="list-style-type: none"> - Fines of up to \$5,000 or imprisonment of up to one year for willful violation of ERISA provisions; - Fines up to \$100,000 and/or imprisonment of up to 10 years; - Fines of up to \$10,000 and/or imprisonment of up to 5 years for making any deliberate false statement or representation of fact. <p>Additionally, an IRS penalty of \$110/day may apply for failure to furnish certain information to participants within 30 days of request.</p> <p>Also, a Department of Labor (DOL) penalty of \$100/day, up to a maximum of \$1,000, may apply if these documents are requested and not provided within 30 days.</p>
Enrollment Notices	
Cobra Initial Notice	
Notice of Creditable Coverage	
Plan Document and Cafeteria Plan	
Summary Annual Report	



2024 Employer Reporting & Compliance Penalties

Item	Penalty
New Jersey Employer Reporting	Inconclusive data, though penalties do apply.
Federal Employer Reporting 1094/1095 Filings	<p>Employers who fail to offer minimum value, affordable coverage to a certain percentage of their employee base at minimum may be liable for an Affordable Care Act (ACA) penalty if even one employee seeks a subsidy on the exchange. There are two types of penalties here - Penalty A, and Penalty B. Penalty A is given when the employer fails to offer coverage to the employee who is seeking a subsidy, and it is \$2,970 per employee in 2024. Penalty B is the penalty for not offering affordable, minimum value coverage. In 2024 it is \$4,460 per employee that receives a subsidy.</p> <p>Penalties for failure to file or incorrect filings, if corrected within 30 days is \$60 per 1095 Form. If corrected after 30 days but before August 1st, the penalty is \$130 per 1095 Form. If corrected after August 1st, the penalty is \$330 per form. If there is intentional disregard found, the penalty is \$660 per 1095 form.</p>
Patient Centered Outcomes Research Institute (PCORI) Fee	<p>The PCORI rules do not contain a specific penalty for failure to report or pay the PCORI fee. However, certain tax-related fees are accepted as applicable:</p> <ul style="list-style-type: none"> - 5% of the excise tax due for each month or part of a month the return is late, with a cap of 25% of the unpaid tax. - .5% of the any tax not paid by the due date for each month or part of a month the tax remains unpaid, up to 25% of the unpaid tax.
Form 5500	The DOL may impose a penalty up to \$2,586 per day for each day this filing is late. There is no statute of limitations.

