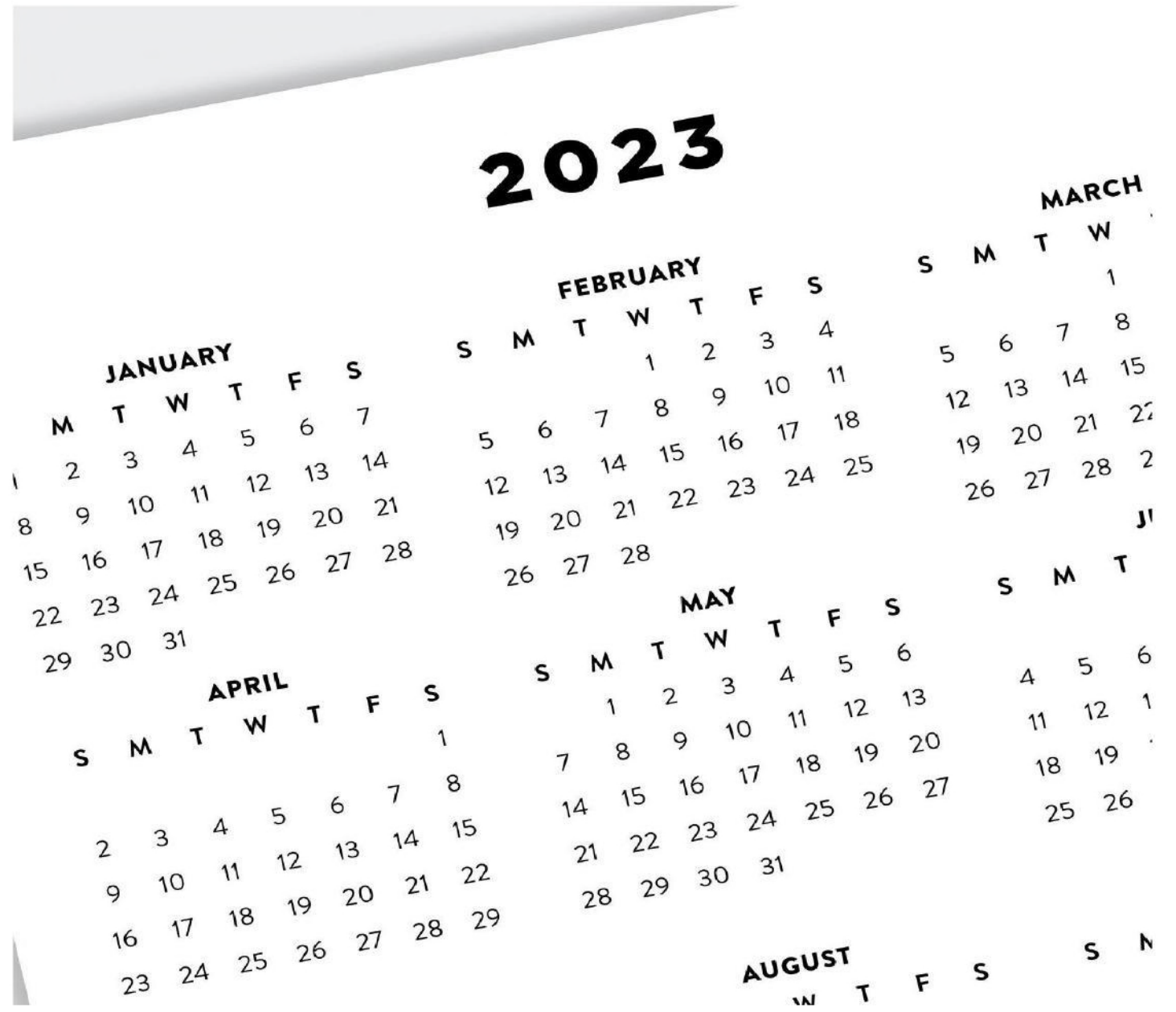


# 2023 Compliance Calendar



## Important Dates

January 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### Sunday - 01/01

- The maximum amount of earnings subject to the Social Security tax (taxable maximum) has been increased for 2023 from \$147,000 to \$160,200.
- Annual benefit limits increase:

	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+

- Required & optional SECURE 2.0 provisions effective

Sec. 125	Sec. 107	Sec. 302
Sec. 313	Sec. 201	Sec. 301
Sec. 311	Sec. 604	Sec. 113
Sec. 312	Sec. 320	Sec. 326
Sec. 331	Sec. 602	Sec. 106

### Tuesday - 01/31

- Distribute W-2s and 1099-MISC (Paper & E-file)
- Quarterly Forms 941 & 720 due
- 1095-B & 1095-C Forms delivered to employees
- Annual Form 940 Due (if quarterly FUTA taxes were not paid when due)
- Form 1099-NEC sent to both the IRS and to recipients

February 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

## Important Dates

### Wednesday - 02/01

- Form 1099-NEC to both ISR and to recipients
- Post OSHA Form 300A

### Wednesday - 02/08

- Form 1099-MISC with only box 8 & 10 to be sent to recipients

### Friday - 02/10

- Annual Form 940 due (If quarterly FUTA taxes were paid when due)

### Wednesday - 02/15

- 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.

### Tuesday - 02/28

- File ACA Forms (Paper Filing Deadline), including 1094-C, 1095-C, 1099-MISC without NEC to IRS
- Form 8809 (Paper Filing Deadline)

## Important Dates

March 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

### Wednesday - 03/01

- HIPAA Breach Employee Notification
- Form M-1 Filing Deadline
- Medicare Part D to CMS (Employers offering prescription drug coverage must disclose annually to CMS on or before 03/01)

### Thursday - 03/02

- Electronically submit OSHA Form 300A
- Creditable Coverage Disclosure to CMS (for calendar year plans)
- 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.

### Wednesday - 03/15

- S-Corp (Form 1120-S) and partnership (Form 1065) tax returns due

### Friday - 03/31

- Form 1099-MISC due if reporting NEC in box 7
- File Form 1099s electronically
- File Form 1094-C & 1095-C electronically
- Form 8809 E-filing deadline
- EEO-1 Reporting and Filing Deadline

April 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

## Important Dates

### Monday - 04/03

- 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: <http://www.eocdata.org/eeo1> as they become available.

### Tuesday - 04/18

- Tax Day (Filing deadline for personal tax returns and C corporations)
- Forms 7004 and 8928 filing deadline
- Tax Day (Filing deadline for personal tax returns and C corporations)
- Forms 7004 and 8928 filing deadline

### Friday - 04/28 (if on plan calendar year)

- 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.

May 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## Important Dates

### Monday - 05/1

- Quarterly Form 941 & 720 due

### Wednesday - 05/10

- Pay Data Report to Civil Rights Department and/or Equal Employment Opportunity Commission due

### Monday - 05/15

- Non-Profit Tax Returns due (including Form 990)

June 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

### Important Dates

- No known important compliance dates to report

July 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

## Important Dates

### Monday - 07/31

- 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. 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 [Form 5500 Corner | Internal Revenue Service \(irs.gov\)](#). If an extension is obtained, forms are due by October 16, 2023.
- Form 941 - Deadline to file Form 941, employer's quarterly tax return (second quarter April 2023 through June 2023).
- PCORI FEE DUE - Deadline for payment of the Patient Centered Outcomes Research Institute fee (PCORI fee). [Form 720 \(Rev. March 2023\) \(irs.gov\)](#)



August 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

### Important Dates

- No known important compliance dates to report

September 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

## Important Dates

### Friday - 09/29

- SAR - Provide 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.

### Saturday - 09/30

- Government contractors must submit a VETS-4212 report by September 30, 2023. [VETS-4212 Federal Contractor Reporting | U.S. Department of Labor \(dol.gov\)](https://www.dol.gov/eis/vets-4212)

October 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

### Important Dates

#### Tuesday - 10/03

- QSEHRA Notice Deadline (for QSEHRAs that begin January 1, 2023)
- RDS Application due to CMS (for plan years beginning January 1, 2023)

#### Friday - 10/13

- Medicare part D Notice of Creditable Coverage delivered to plan participants due

#### Tuesday - 10/31

- Quarterly Forms 941 & 720 due

November 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

## Important Dates

### Wednesday - 11/01

- Set a reminder for employees to submit FSA receipts before Year-End

December 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

## Important Dates

### Friday - 12/31

- Nondiscrimination testing, 401(K) plans, 125 Premium Only Plans (POP), and flexible spending accounts (FSA) non-discrimination testing
- Review employee handbooks, distribute 2024 calendar