

# Compliance Tracker

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## A| Post OSHA Form 300A

Feb. 1, 2025

Post OSHA Form 300A in an area in the workplace where employee notices are customarily posted.

## B| Form W-4 Withholding Exemptions Expire

Feb. 17, 2025

Forms W-4 that claim an exemption from tax withholding for 2024 expire. For a withholding exemption to continue, a new Form W-4 claiming exempt status must be provided by Feb. 17, 2025.

## C| File ACA Returns (Paper Filing Deadline)

Feb. 28, 2025

Applicable large employers (ALEs) and non-ALEs with self-insured plans must file their Affordable Care Act (ACA) returns with the IRS by Feb. 28, 2025, if filing on paper. Paper filing is no longer an option for most employers, as almost all employers are required to file their ACA returns electronically.

## A OSHA Form 300A Deadline

Employers must post [OSHA Form 300A](#) by Feb. 1, 2025, in each establishment in a conspicuous place or places where notices to employees are customarily posted. This form, which summarizes work-related injuries and illnesses from 2024, must remain on display until April 30, 2025. Employers must ensure that the Form 300A is not altered, defaced or covered by other material during the posting period. This posting requirement does not apply to companies with 10 or fewer employees or employers in a partially exempt industry.

Employers must retain their Forms 300A for at least five years and provide them to OSHA investigators upon request. Also, copies of the records must be provided to current and former employees or their representatives if requested.

## B Form W-4 Withholding Exemptions Expire

Employees can use [Form W-4](#) to claim an exemption from federal income tax withholding. A Form W-4 claiming a withholding exemption is valid for only the calendar year in which it's furnished to the employer. To continue to be exempt from withholding in the next year, the employee must provide a new Form W-4 claiming exempt status by Feb. 15 of that year. However, because the deadline falls on a weekend in 2025, it is extended to the next business day, which is Feb. 17, 2025.

If the employee doesn't provide a new Form W-4, withhold tax as if the employee is single or married and filing separately without any allowances. If the employee provides a new Form W-4 claiming exemption from withholding on Feb. 18 or later, apply it to future wages, but don't refund any taxes withheld while the exempt status wasn't in place.

## C ACA Returns Paper Filing Deadline

### Paper Filing Is No Longer an Option for Most Employers

The deadline for ALEs to file [Forms 1094-C](#) and [1095-C](#) on paper with the IRS is Feb. 28, 2025. This same deadline applies to non-ALEs with self-insured health plans that file [Forms 1094-B](#) and [1095-B](#) on paper. This deadline only applies to filing paper versions

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of these forms; the deadline for electronic filing is March 31, 2025.

Almost all employers subject to ACA reporting are required to file their returns electronically. Paper filing is only an option for very small employers (i.e., employers who file fewer than 10 information returns during the year). A hardship waiver may be requested from the electronic filing requirement by submitting [Form 8508](#) to the IRS. Reporting entities are encouraged to submit Form 8508 at least 45 days before the due date of the returns.

## Upcoming Compliance Dates

### Submit Medicare Part D Disclosure to CMS

(Calendar-year Plans Only)

March 1, 2025

Within 60 days of the start of each plan year, employers must submit an [online form](#) to the Centers for Medicare and Medicaid Services (CMS) indicating whether their health plan's prescription drug coverage is creditable or noncreditable. For calendar-year health plans, the deadline for the disclosure is March 1, 2025.

### Submit Electronic Reports to OSHA

March 2, 2025

Employers subject to OSHA's electronic reporting requirement must submit information from their OSHA Form 300A by March 2, 2025. Employers with 100 or more employees in certain high-hazard industries must submit additional injury and illness information from their OSHA Forms 300 and 301. Companies must use OSHA's [Injury Tracking Application](#) to submit their reports.

### Provide ACA Statements to Employees

March 3, 2025

ALEs and non-ALEs with self-insured health plans may need to provide ACA statements to their employees by March 3, 2025. ALEs use [Form 1095-C](#), while non-ALEs with self-insured health plans use [Form 1095-B](#) for these statements. Due to a recent law change, employers may use an alternative method of furnishing ACA statements that requires these statements to be provided upon request only. Employers must give individuals timely notice of this option. Requests must be fulfilled by Jan. 31 of the year following the calendar year to which the return relates or 30 days after the date of the request, whichever is later.

### File ACA Returns (Electronic Filing Deadline)

March 31, 2025

The deadline for ALEs to file Forms [1094-C](#) and [1095-C](#) electronically with the IRS is March 31, 2025. This same deadline applies to non-ALEs with self-insured health plans that file Forms [1094-B](#) and [1095-B](#) electronically. Most employers subject to ACA reporting are required to file their returns electronically.