

# 2 0 2 4 Compliance Tracker

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## A | Provide Affordable Care Act (ACA) Statements to Employees

March 1, 2024

Applicable large employers (ALEs) and non-ALEs with self-insured health plans must furnish ACA coverage statements to employees by March 1, 2024.

## B | Submit Electronic Reports to OSHA

March 2, 2024

Employers subject to OSHA's electronic reporting requirement must submit information by March 2, 2024.

## C | Monitor Deadline for Filing the EEO-1 Report

March 2024

Employers with 100 or more employees and certain federal contractors must file EEO-1 reports with the Equal Employment Opportunity Commission (EEOC) by March 31 each year. However, the EEOC usually delays this deadline until later in the year.

## A | ACA Statements Furnishing Deadline

ALEs must provide information about their health plan coverage to their employees each year using IRS [Form 1095-C](#). Non-ALEs with self-insured health plans use IRS [Form 1095-B](#) to provide their employees with information about their health plan coverage each year. Generally, these statements must be provided within 30 days of Jan. 31, normally March 2. However, because 2024 is a leap year, the deadline is March 1, 2024.

The IRS has provided an alternative method for furnishing Form 1095-B. Under this approach, instead of providing the statement to employees, employers must post a clear and conspicuous notice on their websites stating that employees may receive a copy of their statement upon request. A self-insured ALE may use this relief for furnishing Form 1095-C for part-time employees and nonemployees who are enrolled in the ALE's self-insured plan. For 2023 statements, employers must post the notice by March 1, 2024, and must retain the website notice through Oct. 15, 2024.

## B | OSHA Electronic Reporting Deadline

Each year, OSHA requires certain employers to submit information about recordable injuries and illnesses from their [OSHA Form 300A](#) using OSHA's [Injury Tracking Application](#). Affected employers include establishments with 250 or more employees if they are already required to create and maintain OSHA records, as well as establishments with between 20 and 249 employees that belong to certain high-hazard industries. In addition, beginning in 2024, establishments with 100 or more employees in certain high-hazard industries must submit additional injury and illness information from their [OSHA Forms 300 and 301](#).

## C | EEO-1 Reporting Deadline

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 EEOC each year as part of the EEO-1 data collection. In general, these reports are due by March 31 each year. However, the EEOC has delayed this deadline in previous years. For example, the dead-



line for reporting data for 2022 was delayed until Dec. 5, 2023. The EEOC will update its EEO-1 data collection [website](#) to announce when the data collection period will open in 2024.

## Upcoming Compliance Dates

### **File ACA Returns (Electronic Filing Deadline)**

April 1, 2024

The deadline for ALEs to file Forms [1094-C](#) and [1095-C](#) electronically with the IRS is April 1, 2024. This same deadline applies to non-ALEs with self-insured health plans that file Forms [1094-B](#) and [1095-B](#) electronically. Beginning in 2024, most employers subject to ACA reporting are required to file their returns electronically.

### **Remove OSHA Form 300A**

April 30, 2024

Employers may remove their OSHA [Form 300A](#) posting at any time on or after April 30, 2024. This form, which summarizes workplace data from 2023, must be posted from Feb. 1, 2024, until April 30, 2024. This posting requirement does not apply to companies with 10 or fewer employees or employers in a partially exempt industry.