

2 0 2 4 Compliance Tracker

J U L Y

| | | | | | | |
|----|----|--------|-----------|----|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 A | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 B C | | | |

A | Final Deadline for EEO-1 Data Collection

July 9, 2024

Private-sector employers with 100 or more employees and certain federal contractors must file EEO-1 reports with the Equal Employment Opportunity Commission (EEOC) each year. No additional reports for 2023 will be accepted by the EEOC after July 9, 2024.

B | Regular Deadline for Filing Form 5500 (Calendar-year Plans Only)

July 31, 2024

Employers with ERISA-covered employee benefit plans that operate on a calendar year must file Form 5500 for the 2023 plan year by July 31, 2024, unless an extension is requested or a reporting exemption applies.

C | Deadline for Paying PCORI Fees (Self-insured Plans Only)

July 31, 2024

Employers with self-insured health plans must report and pay fees to fund the Patient-Centered Outcomes Research Institute (PCORI) by July 31, 2024.

A | "Failure to File" Deadline for EEO-1 Reporting

Private-sector employers with 100 or more employees and federal contractors with 50 or more employees meeting certain criteria must submit workforce demographic data, including data by job category and sex and race or ethnicity, to the EEOC each year as part of the [EEO-1 data collection](#). The deadline for filing the 2023 EEO-1 report was June 4, 2024. The EEOC has [announced](#) a "Failure to File" deadline of July 9, 2024. After this date, no additional 2023 reports will be accepted, and employers that did not file will be out of compliance with the EEO-1 reporting requirement. The EEOC may file lawsuits compelling noncompliant employers to submit reports.

B | Form 5500 Filing Deadline (Calendar-year Plans Only)

The regular deadline for filing [Form 5500](#) for ERISA-covered employee benefit plans that operate on a calendar year is July 31, 2024, 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. An automatic extension of 2.5 months may be requested by filing IRS [Form 5558](#) by the due date. Small welfare benefit plans (fewer than 100 participants) that are fully insured, unfunded, or a combination of insured and unfunded are generally exempt from the Form 5500 filing requirement.

C | PCORI Fee Deadline (Self-insured Plans Only)

Employers with self-insured health plans must pay PCORI fees each year. Employers use IRS [Form 720](#) to report and pay PCORI fees, which are based on the average number of lives covered under the plan. PCORI fees for plan years ending in 2023 are due by July 31, 2024.

