

Compliance Tracker

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A | Submit Medicare Part D Disclosure (calendar-year plans only)

March 1, 2025

Employers with calendar-year health plans must submit an online form to the Centers for Medicare and Medicaid Services (CMS) by March 1, 2025, indicating whether the health plan's prescription drug coverage is creditable or noncreditable.

B | Submit Electronic Reports to OSHA

March 2, 2025

Employers subject to OSHA's electronic reporting requirement must submit information by March 2, 2025.

C | Provide ACA Statements to Employees (exception may apply)

March 3, 2025

Applicable large employers (ALEs) and non-ALEs with self-insured plans may need to provide Affordable Care Act (ACA) statements to their employees by March 3, 2025. As an exception, employers can provide these statements only upon request if certain requirements are met.

D | File ACA Returns with IRS (electronic reporting)

March 31, 2025

ALEs and non-ALEs with self-insured plans must file their ACA returns with the IRS by March 31, 2025, if filing electronically. Almost all employers are now required to file their ACA returns electronically.

E | Monitor Deadline for Filing the EEO-1 Report

March 2025

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 | Medicare Part D Disclosure

Within 60 days of the start of each plan year, employers must submit an [online form](#) to CMS indicating whether their health plan's prescription drug coverage is creditable or noncreditable. Prescription drug coverage is considered creditable if its actuarial value equals or exceeds the actuarial value of the Medicare Part D prescription drug coverage. This disclosure requirement applies when an employer-sponsored group health plan provides prescription drug coverage to individuals who are eligible for coverage under Medicare Part D.

B | OSHA Electronic Reporting

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, 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 | ACA Statements

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.

D Electronic Filing of ACA Returns

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 to file [Forms 1094-B](#) and [1095-B](#) with the IRS. This deadline only applies to electronic filing; the paper filing deadline for ACA returns is Feb. 28, 2025. Employers can request an automatic 30-day extension of time to file by completing [Form 8809](#) and filing it with the IRS on or before the due date of the returns. Most employers subject to ACA reporting are now required to file their returns electronically. Paper filing is only an option for very small employers (i.e., employers that file fewer than 10 information returns during the year).

E EEO-1 Reporting

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. The EEOC will update its EEO-1 data collection [website](#) to announce when the data collection period will open in 2025.

Upcoming Compliance Dates

Remove OSHA Form 300A

April 30, 2025

Employers may remove their [OSHA Form 300A](#) posting at any time on or after April 30, 2025. This form, which summarizes workplace data from 2024, must be posted from Feb. 1, 2025, until April 30, 2025. This posting requirement does not apply to companies with 10 or fewer employees or employers in a partially exempt industry.

File Form 941, Employer's Quarterly Federal Tax Return

April 30, 2025

Employers must file [Form 941](#) with the IRS by April 30, 2025, to report the federal income taxes, Social Security taxes and Medicare taxes withheld from employees' pay during the first quarter of 2025 (January, February and March). If an employer was timely in depositing all taxes when they were due, the filing deadline is extended to May 12, 2025.