



## 2025 HR and Payroll Compliance: Key Deadlines and Requirements

Navigating HR and payroll related regulatory requirements doesn't have to be overwhelming. Partner with The Human Resource Consulting Group (HRCG) to stay abreast of legal updates and ensure compliance with ever-changing employment laws. Let HRCG manage compliance for you so you can focus on what matters most—your business.

Date	Compliance Topic	Details
January	Minimum Wage	Review federal/state minimum wage updates and adjust payroll systems as needed
January	Employee Handbook	Update handbook to reflect policy and employment law changes
January	Form I-9 Audit	Conduct internal audit to ensure accurate completion of forms
January 15	401(k) Census	Provide census data to recordkeeper for testing
January 31	Form W-2 Distribution	Provide Form W-2 to employees and file copies with the Social Security Administration (SSA)
February 1	OSHA Form 300A	Post OSHA Form 300A in conspicuous place for employees to view (take down April 30)
January 31	Form 1099-NEC Filing	File Form 1099-NEC to report non-employee compensation to independent contractors
January 31	State Filing for Forms 1094C and 1095C	ACA state reporting deadline for CA, RI, NJ, DC
February 28	Paper Filing of Forms 1094C and 1095C	ACA reporting deadline for paper filers (paper filing is no longer an option for most employers)
March 2	Electronic Filing for OSHA 300A	Submit OSHA 300A Summary to Injury Tracking Application (ITA)
March 3	Distribution of Form 1095C and 1095B	Furnish Form 1095 to employees or make available within 30 days of request
March 15	401(k) Corrections	Deadline to process corrective distributions to HCEs for plans that failed ADP and/or ACP testing
March 31	Electronic Filing of Forms 1094C & 1095C	ACA reporting deadline for electronic filers
June 2	RxDC Data Collection Reporting	Submit prescription drug and healthcare spending data to CMS
TBD (Summer)	EEO-1 Filing	File EEO-1 Report with EEOC (due date expected to be June)

Date	Compliance Topic	Details
July 31	PCORI Fee Due	Employers with self-insured health plans or who offer an HRA with a fully insured plan must pay the annual PCORI fee
September 30	SAR Distribution	Distribute Summary Annual Report (SAR) to plan participants and beneficiaries
September 30	VETS 4212 Reporting	Submit data through VETS reporting application
October 15	Medicare Part D Creditable Coverage	Distribute notice indicating creditable or non-creditable drug coverage to applicable employees
December 31	Year-End Payroll Adjustments	Ensure all employee pay, tax withholding, and benefit adjustments are finalized
December 31	Labor Law Posters	Review labor law posters for compliance and replace as needed

### Emerging Trends in 2025 Compliance

- 1. Increased Focus on Pay Transparency:** Several states and municipalities are introducing stricter pay transparency laws. Ensure your compensation practices and job postings meet local requirements.
- 2. Remote Workforce Compliance:** With remote work continuing to expand, be vigilant about state and local tax obligations, wage-and-hour laws, and workers' compensation coverage.
- 3. AI in HR Compliance:** New regulations may govern the use of artificial intelligence in hiring, performance management, and employee monitoring.

Managing HR and payroll compliance can feel like a full-time job. That's where HRCG can help! Our team can:

- Monitor legal updates to ensure you're always in compliance;
- Automate complex processes to save you time and reduce errors;
- Provide customized guidance and solutions to address your unique challenges.

Contact us today to learn how we can simplify compliance for your organization in 2025!

[www.hr-consulting-group.com](http://www.hr-consulting-group.com)

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