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A | Post OSHA Form 300A

Feb. 1, 2024

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

B | Form W-4 Withholding Exemptions Expire

Feb. 15, 2024

Forms W-4 that claim an exemption from tax withholding for 2023 expire. For a withholding exemption to continue, a new Form W-4 claiming exempt status must be provided by Feb. 15, 2024.

C | File Affordable Care Act (ACA) Returns (Paper Filing Deadline)

Feb. 28, 2024

Applicable large employers (ALEs) and non-ALEs with self-insured plans must file their ACA returns with the IRS by Feb. 28, 2024, if filing on paper. Beginning in 2024, most employers are required to file their ACA returns electronically.

D | Submit Medicare Part D Disclosure (Calendar-year Plans Only)

Feb. 29, 2024

Submit an online form to the Centers for Medicare and Medicaid Services (CMS) indicating whether your health plan's prescription drug coverage is creditable or non-creditable.

A | OSHA Form 300A Deadline

Employers must post [OSHA Form 300A](#) by Feb. 1, 2024, 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 2023, must remain on display until April 30, 2024. 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 certain [low-risk industries](#).

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.

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. 16 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, 2024. 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 of these forms; the deadline for electronic filing is April 1, 2024.



Beginning in 2024, most 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.

D 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 non-creditable. 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.

For calendar-year health plans, the deadline for the annual online disclosure is normally March 1. However, since 2024 is a leap year, the deadline is Feb. 29, 2024.

Upcoming Compliance Dates

Provide ACA Forms to Employees

March 1, 2024

ALEs and non-ALEs with self-insured health plans must provide ACA statements to their employees by March 1, 2024. ALEs use [Form 1095-C](#), while non-ALEs with self-insured health plans use [Form 1095-B](#) for these statements. The normal deadline for providing these forms to employees is March 2; however, since 2024 is a leap year, the deadline is March 1, 2024.

Submit Electronic Reports to OSHA

March 2, 2024

Employers subject to OSHA's electronic reporting requirement must submit information from their OSHA Form 300A by March 2, 2024. Beginning in 2024, 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 use OSHA's [Injury Tracking Application](#) to submit their reports.