

2 0 2 4 Compliance Tracker

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A | Filing Deadline for Affordable Care Act (ACA) Returns (Electronic Reporting)

April 1, 2024

Applicable large employers (ALEs) and non-ALEs with self-insured plans must file their ACA returns with the IRS by April 1, 2024, if filing electronically. Beginning in 2024, most employers are required to file their ACA returns electronically.

B | EEO-1 Data Collection Begins

April 30, 2024

Employers with 100 or more employees and certain federal contractors must file EEO-1 reports with the Equal Employment Opportunity Commission (EEOC) each year. The EEOC's portal for submitting EEO-1 reports from 2023 is scheduled to open on April 30, 2024.

C | Posting Period Ends for 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.

A | Deadline for Electronic Filing of ACA Returns

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 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 was Feb. 28, 2024. 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).

B | EEO-1 Data Collection Begins

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 2023 EEO-1 data collection is scheduled to open on April 30, 2024. The deadline to file the report is June 4, 2024.

C | OSHA Form 300A Posting Period Ends

Employers were required to post OSHA Form 300A by Feb. 1, 2024, in each establishment in a conspicuous place 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. 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.