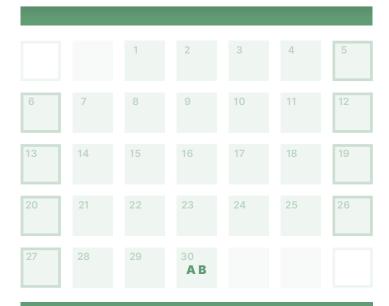
Compliance Tracker

APRIL



A Posting Period Ends for OSHA Form 300A

April 30, 2025

Employers may remove their OSHA Form 300A posting 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.

B Deadline for Filing Form 941, Employer's Quarterly Federal Tax Return

April 30, 2025

Employers must file Form 941 with the IRS to report the federal taxes that were withheld from employees' pay during the first quarter of 2025. A deadline extension may apply.

OSHA Form 300A Posting Period Ends

By Feb. 1, 2025, employers were required to post OSHA Form 300A in each establishment in a conspicuous place where notices to employees are customarily posted. This form, which summarizes work-related injuries and illnesses from 2024, must remain on display until April 30, 2025. 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 941 Filing Deadline

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 10, 2025. However, since the extended deadline falls on a weekend, the extended deadline is the next business day, which is May 12, 2025.

Upcoming Compliance Dates

Submit RxDC Report

June 1, 2025

Group health plans must annually submit detailed information on prescription drug and health care spending to the federal government. This reporting is referred to as the <u>prescription drug data collection</u> (or RxDC report). The next RxDC report is due by June 1, 2025, covering data for 2024.

Most employers rely on third parties, such as issuers, third-party administrators (TPAs) or pharmacy benefit managers (PBMs), to prepare and submit RxDC files for their health plans. Employers should start reaching out to their issuers, TPAs or PBMs, as applicable, to confirm that they will submit the RxDC files for their health plans by the deadline. Also, employers will likely need to provide their third-party vendors with plan-specific information, such as enrollment and premium data, to complete their RxDC submission.

