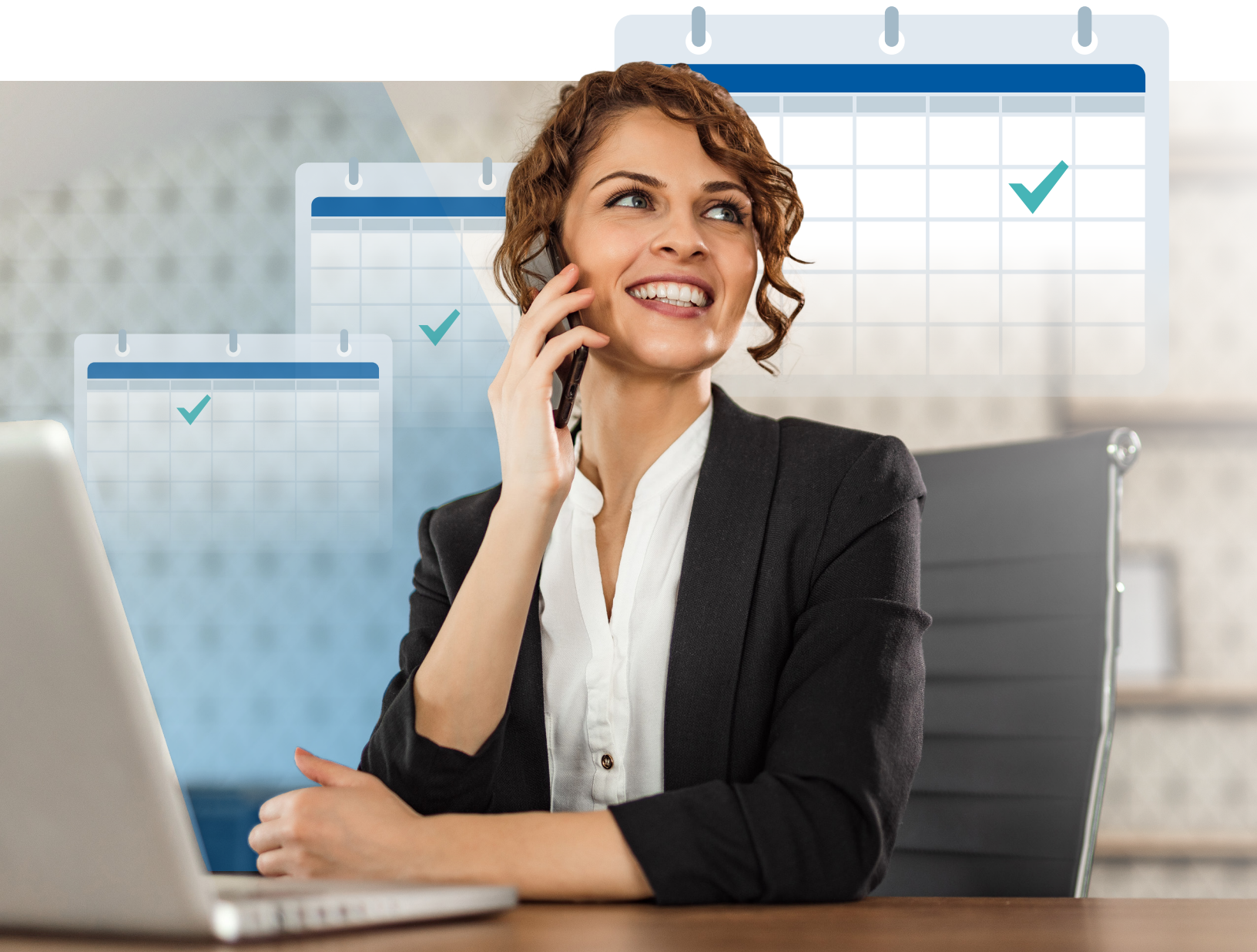


2025 HR Compliance Calendar

A comprehensive list of filing deadlines, compliance checks, tax payments, and HR action items



Contents

Jan 3 7 2 2	Feb 2 2	Mar 2 3	Apr 1 5 2 2
May 1	Jun 1 1 1	Jul 3 1 1	Aug 1
Sep 1 1 1	Oct 2 1 2	Nov 2 1	Dec 2 1 1 1

The 2025 HR Compliance Calendar is your roadmap for tax and regulatory due dates throughout the year. For every month, you'll find a comprehensive list of key dates for compliance checks, filing deadlines, tax payments, or HR action items. Use the handy categories key to easily identify which type of compliance action is required for each deadline.

In addition to the key dates, we've also provided a concise explanation of what's required. If you need more information, simply click on the Learn More link to access additional details about the item.

Looking ahead to your upcoming compliance obligations can help you avoid the stress of a last-minute rush and empower you with the peace of mind that comes from being well-prepared. Bookmark and print this valuable resource for easy reference all year long.

Categories Key

- Compliance Check
- Tax Payment
- Filing Deadline
- HR Action



January 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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January 1, 2025

Compliance Check

Minimum Wage Increase

New minimum wage rates go into effect for many state and local jurisdictions and for certain industries. Review your state's minimum wage rates and tax limits.

Learn More:

[State Resources for Your Business](#)

Compliance Check

Salary Threshold for Exemption from Overtime under the FLSA Increase

The salary threshold for the FLSA's "white-collar" exemptions increases to \$1,128 per week, or \$58,656 annually.

Learn More:

[FLSA New Overtime Rule](#)

Filing Deadline

BOI Reporting Due

Beneficial Owner Information (BOI) reporting is due for companies created prior to Jan. 1, 2024.

Learn More:

[Beneficial Ownership Information Reporting](#)

January 10, 2025

Compliance Check

Annual Handbook Review

Review your employee handbook to ensure up-to-date information and compliance with current regulations. Ensure that all employees review and sign additions or updates.

Learn More:

[What to Include in Your Employee Handbook](#)

January 15, 2025

Tax Payment

Q4 2024 Estimated Tax Payment Due

Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:

[Filing Business Tax Return](#)

Categories Key

- Compliance Check
- Filing Deadline
- Tax Payment
- HR Action

January 31, 2025

HR Action

Distribute W-2 and 1099 Forms to Employees and Contractors

Protect your business by filing forms W-2 and 1099 correctly. Use these forms to report payments to contractors and payroll tax withholdings from employees.

Learn More:

[1099 vs. W2: When Do Employers Use Them and Why?](#)

HR Action

Distribute Form 1099-R to Qualifying Employees

File Form 1099-R for each person to whom you have made a designated distribution or are treated as having made a distribution of \$10 or more from certain retirement and other accounts.

Learn More:

[IRS: About Form 1099-R](#)

Filing Deadline

File Tax Forms W-2 and W-3

Transmit income and tax statements with Forms W-2 (Copy A) for the previous tax year.

Learn More:

[2024 Year-End Payroll Checklist and Tax Guide](#)

Filing Deadline

Quarterly Federal Tax Return (Form 941) Due

For fourth quarter 2024. For fourth quarter 2024, if you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by February 10, 2025.

Learn More:

[IRS Form 941: Complete Guide & Filing Instructions](#)

Filing Deadline

Annual Federal Unemployment Tax Return (Form 940) Due

For tax year 2024. If your FUTA tax is more than \$500 for the calendar year, you must deposit at least one quarterly payment based on the amount of your quarterly tax liability.

If you deposited all FUTA tax when due, you may file Form 940 by February 10, 2025.

If your FUTA tax is \$500 or less in a quarter, carry it over to the next quarter. Continue carrying your tax liability over until your cumulative tax is more than \$500. At that point, you must deposit your tax for the quarter.

Learn More:

[What is Form 940 and How is it Used by Small Businesses?](#)

January 31, 2025

Filing Deadline

Annual Federal Tax Return (Form 944) Due for Small Employers

Small employers with annual tax liability withheld federal income tax, FICA totaling \$1,000 or less may file an annual tax return instead of quarterly returns.

Learn More:

[IRS Form 941: Complete Guide & Filing Instructions](#)

Filing Deadline

File Form 720 (Quarterly Federal Excise Tax Return)

Use Form 720 and attachments to report liability by IRS number and pay the excise taxes listed on the form.

Learn More:

[About Form 720, Quarterly Federal Excise Tax Return](#)

Filing Deadline

IRS Form 1096 Due

Companies preparing 1099 forms should also prepare Form 1096. Complete and submit this form with the company's informational returns when they are filed in paper form.

Learn More:

[Filing Taxes for Independent Contractors](#)

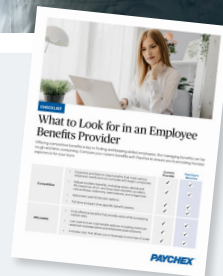
Tax Payment

Deposit of Unemployment Taxes (Form 940) Due

For companies with an accumulated unpaid liability over \$500 through December 2024.

Learn More:

[What is Form 940 and How is it Used by Small Businesses?](#)



See How Your Benefits Provider Stacks Up

Use our interactive checklist to help determine if you're offering the benefits your employees need — and getting the administrative support your business needs — in five key areas.

[Get Your Free Checklist](#)

February 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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February 1, 2025

HR Action

Post OSHA Form 300A In a Visible Location

Post OSHA Form 300A (Summary of Work-Related Injuries and Illnesses) covering accidents that occurred during the last calendar year in a visible location from February 1 to April 30.

Learn More:

[OSHA Compliance Requirements: What Do Employers Need To Know?](#)

February 14, 2025

HR Action

W-4 Form Changes for Existing Employees Due

Current employees who claim an exemption from withholding should complete a new W-4 at this time in order to continue to be exempted.

Learn More:

[What Is a W-4 Form & What Should Employers Know?](#)

February 28, 2025

Filing Deadline

Employer-Provided Health Insurance Offer and Coverage Paper Filing Due

File hard copies of Forms 1094-C and 1095-C with the IRS (if not filing electronically). Electronic filing due April 1st.

Learn More:

[Difference Between 1095 Forms: 1095-A vs. 1095-B vs. 1095-C](#)

Filing Deadline

Employer-Provided Health Insurance Offer and Coverage Paper Filing Due

File hard copies of Forms 1094-C and 1095-C with the IRS (if not filing electronically). Electronic filing due April 1st.

Learn More:

[Difference Between 1095 Forms: 1095-A vs. 1095-B vs. 1095-C](#)

Filing Deadline

Request an Extension of Time to File if Needed

Submit Form 8809 to request an extension, if needed, to file forms: W-2, W-2C, 1042-S, 1094-C, 1095, 1097, 1098, 1099, 3921, 3922, 5498, and 8027.

Learn More:

[Filing Business Tax Return](#)

March 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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30	31					

March 1, 2025

HR Action

Distribute Completed Form 1095-C to Applicable Employees

All employers with an average of 50 or more employees working at least 30 hours per week during the prior calendar must complete this tax form. All full-time employees must receive this information regardless of whether they participate in the company health plan.

HR Action

Distribute Employer-Provided Health Insurance Offer and Coverage Forms to Employees

Send tax Form 1095-B to taxpayers, their spouse, and their dependents if they were enrolled through a self-insured employer or insurance provider in the previous year. Applicable large employers must file a separate Form 1095-C for each full-time employee.

Learn More:

[Difference Between 1095 Forms: 1095-A vs. 1095-B vs. 1095-C](#)

March 15, 2025

Filing Deadline

Corporate Tax Returns for S Corporations (Form 1120-S) and Partnerships (Form 1065) Due

Partnerships and S corporations reporting on a calendar year basis, which most do, must file their 2024 income tax returns by this date.

Learn More:

[Filing Business Tax Return](#)

March 2, 2025

Filing Deadline

Submit Electronic Reports to OSHA

Employers in certain high-risk industries or those subject to OSHA's recordkeeping regulation, submit Form 300A (Summary of Work-Related Injuries and Illnesses) electronically.

Learn More:

[OSHA Forms for Recording Work-Related Injuries and Illnesses](#)

HR Action

Return of Excess (ROE) Distributions for Failed ADP/ACP Tests - EACA Plans

Deadline for corrective ROE distributions for failed prior year ADP/ ACP compliance tests for Plan Sponsor to avoid the 10% excise tax for plans that do not satisfy the eligible automatic contribution arrangement (EACA) requirements.

Learn More:

[Corrective Distributions and Retirement Plan Design](#)

Categories Key

- Compliance Check
- Filing Deadline
- Tax Payment
- HR Action

Road to Retirement: A Paychex Special Report

Take a peek at employee retirement trends within small business with analysis and insights on the current challenges and potential solutions ahead.

Get Your Free Report



April 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

April 1, 2025

Filing Deadline

Employer-Provided Health Insurance Offer and Coverage Electronic Filing Due

Electronically file Forms 1094-C and 1095-C with the IRS.

Learn More:

[Difference Between 1095 Forms: 1095-A vs. 1095-B vs. 1095-C](#)

April 15, 2025

Tax Payment

Q1 2025 Estimated Tax Payments Due

Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:

[Filing Business Tax Return](#)

Compliance Check

Corrective Distributions of Excess Deferral Amounts

If the total of a plan participant's 2024 elective deferrals exceed the limit under IRC Section 402(g), the excess amount plus allocable earnings must be distributed to the participant.

Learn More:

[401\(k\) Plan Fix-it Guide](#)

Filing Deadline

Request an Automatic Extension of Time to File if Needed

File Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns if needed.

Learn More:

[Filing Business Tax Return](#)

Filing Deadline

File Form 8928 to Report Certain Health Plan Taxes

Group health plans or employers file this form to report the tax due on certain failures.

Learn More:

[Filing Business Tax Return](#)

Filing Deadline

Business Owner Tax Returns Due

Individual, sole proprietor, and calendar-year C corporation tax returns due for tax year 2024.

Learn More:

[Filing Business Tax Return](#)

HR Action

Notify Employees of Last Call for IRA and HSA Contributions

Notify employees that today is their last day to make contributions to their IRA or HSA accounts under the prior calendar year.

Learn More:

[Publication 969 \(2023\), Health Savings Accounts and Other Tax-Favored Health Plans](#)

April 30, 2025

Filing Deadline

Quarterly Federal Tax Return (Form 941) Due

For first quarter 2025. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by May 12, 2025.

Learn More:

[IRS Form 941: Complete Guide & Filing Instructions](#)

Tax Payment

Deposit of Unemployment Taxes (Form 940) Due

For companies with an accumulated unpaid liability over \$500 through March 2025.

Learn More:

[What is Form 940 and How is it Used by Small Businesses?](#)

HR Action

Remove OSHA Form 300A Posting

Remove posting of OSHA Form 300A (Summary of Work-Related Injuries and Illnesses) of accidents that occurred during the last calendar year.

Learn More:

[OSHA Compliance Requirements: What Do Employers Need To Know?](#)

May 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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25	26	27	28	29	30	31

May 15, 2025

Compliance Check

Mid-Year Compliance Check — Records

Start your mid-year compliance audit to ensure all records and documentation are up to date.

Learn More:

[Compliance Resources](#)

June 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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29	30					

June 1, 2025

Compliance Check

Submit RxDC Reporting for Previous Calendar Year

Employer-based health plans must submit information about prescription drugs and health care spending. This data submission is called the RxDC report.

Learn More:

[Prescription Drug Data Collection \(RxDC\)](#)

June 17, 2025

Tax Payment

Q2 2025 Estimated Tax Payments Due

Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:

[Filing Business Tax Return](#)

June 30, 2025

HR Action

Return of Excess (ROE) Distributions for Failed ADP/ACP Tests - EACA Plans

Deadline for corrective ROE distributions for failed prior year ADP/ ACP compliance tests for Plan Sponsor to avoid the 10% excise tax for plans that satisfy the eligible automatic contribution arrangement (EACA) requirements.

Learn More:

[Corrective Distributions and Retirement Plan Design](#)

Categories Key

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July 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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July 29, 2025

HR Action

Provide Summary of Material Modification (SMM) to Plan Participants

Deadline to provide SMM to plan participants for plan amendments adopted in prior plan year, if any.

Learn More:

[DOL Reporting and Disclosure Guide for Employee Benefit Plans](#)

July 31, 2025

Filing Deadline

Employer Retirement Plan Reporting (Forms 5500-series and 8955-SSA) Due

Which version of Form 5500 you complete will depend on the size of your business and the structure of your retirement plan.

Learn More:

[What is Form 5500? Everything You Need to Know](#)

Filing Deadline

Extension of Time for Employee Plan Returns Due

If you know ahead of time that you won't be able to make the original deadline, you can file an extension for your company's Form 5500 and Form 8955-SSA by using Form 5558.

Learn More:

[What is Form 5500? Everything You Need to Know](#)

Filing Deadline

Quarterly Federal Tax Return (Form 941) Due

For second quarter 2025. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by August 11, 2025.

Learn More:

[IRS Form 941: Complete Guide & Filing Instructions](#)

Tax Payment

Deposit of Unemployment Taxes (Form 940) Due

For companies with an accumulated unpaid liability over \$500 through June 2025.

Learn More:

[What is Form 940 and How is it Used by Small Businesses?](#)

August 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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24	25	26	27	28	29	30
31						

August 1, 2025

Compliance Check

Mid-Year Compliance Check — Policies

Ensure all company policies and practices are up to date with any regulatory or legislative changes.

Learn More:

[Compliance Resources](#)

September 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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28	30					

September 16, 2025

Tax Payment

Q3 2025 Estimated Tax Payments Due

Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:

[Filing Business Tax Return](#)

Filing Deadline

Extended Calendar-Year Tax Returns Due

Extended calendar-year partnership and S corporation tax returns due.

Learn More:

[Filing Business Tax Return](#)

September 30, 2025

HR Action

Provide Employees and Beneficiaries a Summary Annual Report (SAR) of Benefit Plan's Financial Health and Operations

A Summary Annual Report (SAR) is a yearly document that provides employees and beneficiaries with a concise overview of their employee benefit plan's financial health and operations.

Learn More:

[Form 5500 FAQ](#)

Categories Key

- Compliance Check
- Filing Deadline
- Tax Payment
- HR Action

Your Hiring and Retention Checklist

Discover how HR technology can help you find new ways to enhance your hiring process, increase employee satisfaction, and keep your top talent engaged, productive, and loyal.

[Get Your Free Checklist](#)



October 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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October 15, 2025

HR Action

Provide Medicare Disclosure Notice

Provide Disclosure Notice to all Medicare eligible individuals who are covered under the organization's prescription drug plan.

Learn More:

[Full-Time Employee Benefits a Company Must Provide](#)

Filing Deadline

Extended Calendar-Year Tax Returns Due

Extended sole proprietorship and calendar-year C corporation tax returns due.

Learn More:

[Filing Business Tax Return](#)

HR Action

Extended Deadline Retirement Plan Filing Due

Form 5500 - 401(k) Retirement Plan extended Filing Deadline.

Learn More:

[Filing Business Tax Return](#)

October 31, 2025

Tax Payment

Deposit of Unemployment Taxes (Form 940) Due

For companies with an accumulated unpaid liability over \$500 through September 2025.

Learn More:

[What is Form 940 and How is it Used by Small Businesses?](#)

Filing Deadline

Quarterly Federal Tax Return (Form 941) Due

For third quarter 2025. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by November 10, 2025.

Learn More:

[IRS Form 941: Complete Guide & Filing Instructions](#)

November 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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November 1, 2025

HR Action

Distribute Open Enrollment Announcements

Employers are responsible for notifying employees of an upcoming open enrollment period. This includes communicating benefits options, updates, and deadlines.

Learn More:

[How To Notify Employees of Open Enrollment](#)

Compliance Check

Review and Update Employee Classifications to Ensure Compliance

Review employees' exempt status to ensure compliance with the new federal overtime guidelines.

Learn More:

[Fair Labor Standards Act \(FLSA\): What Employers Need to Know](#)

November 18, 2025

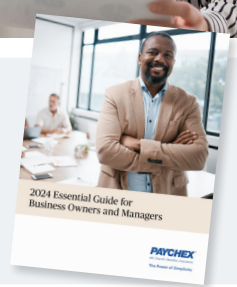
HR Action

Distribute Federal and Company Holiday Guidelines

Provide a list of days the organization will be closed, paid holidays, and additional time-off policies.

Learn More:

[7 Tips for How To Manage Employee Paid Time-Off Requests](#)



Categories Key

- Compliance Check
- Filing Deadline
- Tax Payment
- HR Action

Essentials Guide for Business Owners and Managers

Your one-stop-shop resource on payroll taxes, hiring and paying employees, paid leave, employee benefits, and separations.

Get Your Free Guide

December 2025

PAYCHEX						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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15	16	17	18	19	20	21
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29	30	31				

December 1, 2025

HR Action

Notify Employees of Benefits or Compensation Changes Effective January 1st

Notify employees of any changes to compensation or benefits that start on the beginning of the year.

Learn More:

[Employee Benefits a Company Must Provide](#)

HR Action

Distribute 401(k) Safe Harbor, QDIA, and Automatic Enrollment

Deadline to distribute 401(k) safe harbor, QDIA, and automatic enrollment required notices to plan participants.

Learn More:

[Employer Benefits of 401\(k\) Plans](#)

December 16, 2025

Tax Payment

Q4 2025 Estimated Tax Payments Due

Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:

[Filing Business Tax Return](#)

December 31, 2025

Compliance Check

Conduct End-of-Year Compliance Activities and Nondiscrimination Testing

Companies must perform both nondiscrimination tests each year to ensure that the 401(k) plan does not favor highly compensated employees.

Learn More:

[What Corrective Distributions May Indicate About Your Retirement Plan Design](#)

Compliance Check

Review Year-End Payroll Processing and Initiate Coming Payroll Year

After you have wrapped up this year's payroll, review your payroll schedule for the next fiscal year. Check all period-ending dates and quarterly closing dates to make sure they do not fall on any major holidays, weekends, or other dates that would make it difficult to process in a timely manner.

Learn More:

[Year-End Payroll Checklist and Tax Guide](#)



You Don't Have to Go It Alone

Paychex can help you stay informed and on track with ever-changing federal, state, and local employment-related laws and regulations. You can also access automatic tax services, tailored action plans, and safety plans that help you stay in compliance and reduce business risks.

Learn how we can help you protect your business.

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Contact Us

General Guidelines: EEO-1

The EEO-1 Component 1 report is a mandatory annual data collection that requires all private sector employers with 100 or more employees, and federal contractors with 50 or more employees meeting certain criteria, to submit workforce demographic data, including data by job category and sex and race or ethnicity, to the U.S. Equal Employment Opportunity Commission (EEOC).

Updates on the June 4, 2024 data collection requirement — including the opening and closing dates — will be made available on the EEOC's website: [Equal Employment Opportunity Commission EEO-1](#).

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