Quick Reference Tool

2023 Compliance Calendar

Due Date	About	Employers Subject to Requirement	Action Required
Before 1/1/2023	MA PFML	All MA employers subject to PFML	Post the revised MA Paid Family & Medical Leave (PFML) poster in a location where it can be easily read and remove old poster
Before 1/1/2023	MA premium pay for retail employees working on Sundays and certain holidays	MA retail employers open for business on Sundays and certain holidays	Because the premium pay requirements for certain retail employers to pay employees a higher rate on Sundays and certain holidays ends 1/1/2023, decide if you will cease paying a premium rate or continue to pay a premium to incentivize employees to work on Sundays and certain holidays, then communicate change to employees and update any applicable policies and procedures
30 days before 1/1/2023	MA PFML	All MA employers subject to PFML	Send PFML notices and rate sheets for 2023 to all employees (For templates go to DFML website at: https://www.mass.gov/info-details/pfml-workforce-notifications-and-rate-sheets-for-massachusetts-employers#2023-workplace-poster-
1/1/2023	Social Security taxable wage base	All employers	Make sure your payroll system has been updated for the 2023 Social Security maximum taxable wage base ($160,200)
1/1/2023	MA minimum wage	All MA employers	Make sure all your MA employees are paid at least the minimum wage required for 2023 ($15.00/hour; $6.75/hour for tipped staff)
1/1/2023	Annual limits on benefit contributions	All employers offering HSAs, Health HAS, and/or 401(k) plans	Update plans for the annual limits on benefit contributions: (1) HSAs, $3,850 individual and $7,750 family, $1,000 for 55+ catch up; (2) Health FSA, $3,050; and (3) 401(k), 403b, and 457b plans, $22,500, 7,500 for 50+ catch up
1/31/2023	Quarterly tax return	All employers	File Form 941 (quarterly tax return) for fourth quarter, 10/1/2022 through 12/31/2022, and pay employer's portion of Social Security and Medicare taxes
1/31/2023	W2s and 1099s	All employers	Send Form W-2s to all employees to whom wages were paid during 2022 and 1099s to all contractors who earned more than $600 in 2022 **Note:** Employers with 250 or more employees must also report total cost of health coverage on W-2s.
1/31/2023	W2s	All employers	Submit Form W-2s to the Social Security Administration for all employees to whom wages were paid and payroll taxes withheld during 2022, including total cost of health care coverage if applicable
1/31/2023	1099-HCs	Employer sponsoring health plans	Send Form 1099-HC to every employee covered by employer's health plan during 2022 **Note:** Before preparing the forms, check with your health plan carrier as many of the carriers will issue the form as part for the employer

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2/1/2023	OSHA Form 300A	All employers with more than 10 employees who are not in one of the exempt low risk industries listed at: https://www.osha.gov/recordkeeping/presentations/exempttable	Post OSHA Form 300A (Summary of Work-Related Illnesses and Injuries) for 2022 from 2/1/2023 through 4/30/2023 where workplace notices are commonly displayed
2/28/2023, or if e-file, 3/31/2023	ACA 1094/1095-C Forms	Applicable Large Employers as defined under the Affordable Care Act (ACA) (i.e., 50 full-time or full-time equivalent employees from previous calendar year)	Submit 1094-C and 1095-C forms to IRS
2/28/2023, or if e-file, 3/31/2023	ACA 1094/1095-B Forms	Self-funded employers who are not an Applicable Large Employer	Submit 1094-B and 1095-B forms to IRS
3/1/2023	Prescription drug coverage for Medicare eligible	Employers offering Medicare eligible employees prescription drug coverage	File disclosure form with CMS (Centers for Medicare & Medicaid Services)
3/2/2023	ACA 1095-C Form	Applicable Large Employers	Send a copy of Form 1095-C to all FT employees (30 hours/week) employed during 2022
3/2/2023	ACA 1095-B Form	Self-funded employers who are not an Applicable Large Employer **Note:** Some exceptions may apply.	Send a copy of Form 1095-B to all "responsible individuals" in 2022 (i.e., individual who, based on a relationship to the covered individuals, is the primary name on the coverage, for example, a covered employee or former employee)
3/2/2023	OSHA Form 300A	• Employers with 250 or more employees in an industry subject to the requirement • Employers with 20 to 249 employees in certain high-risk industries listed at: https://www.osha.gov/recordkeeping/naics-codes-electronic-submission	E-file OSHA Summary of Illness and Injuries (OSHA Form 300A) for 2022
5/1/2023	Quarterly tax return	All employers	File Form 941 (quarterly tax return) for first quarter, 1/1/2023 through 3/31/2023, and pay employer's portion of Social Security and Medicare taxes
Starts Mid-July	EEO-1 Report	Private employers with more than 100 employees and federal contractors with 50 or more employees who meet certain conditions	File EEO-1 Report, Component 1 (summary headcount by gender, race/ethnicity, and job category for 2022 – not pay data) with EEOC
7/31/2023	Quarterly tax return	All employers	File Form 941 (quarterly tax return) for second quarter, 4/1/2023 through 6/30/2023, and pay employer's portion of Social Security and Medicare taxes

2023 Compliance Calendar

Due Date	About	Employers Subject to Requirement	Action Required
7/31/2023 for calendar year plans, otherwise last day of 7th month following end of plan year	Form 5500 annual report	All qualified retirement plans, 403(b) plans subject to ERISA, and health and welfare plans covering more than 100 participants	File Form 5500 (annual report) electronically at https://www.efast.dol.gov/welcome.html as required by DOL and IRS **Note:** A plan can file for an extension by filing Form 5558 with IRS on or before the regular due date. The extension allows a plan to file 2½ months later (10/15/2023 for calendar year plans).
7/31/2023 of year following the last day of the plan year	PCORI fee	Employers who have self-funded health plans with plan years ending after 9/30/2012 and before 10/1/2029	Report and pay PCORI fee (Patient-Centered Outcomes Research Trust Fund fee) to IRS with Form 720 (Quarterly Federal Excise Tax Return) for the second quarter
10/14/2023	Prescription drug coverage for Medicare eligible	All employers offering prescription drug coverage to Medicare eligible employees	Send Individual Creditable Coverage Disclosure Notice to all Medicare-eligible active employees, retirees, COBRA beneficiaries, disabled individuals, and dependents covered by the employer health plan of creditable coverage for prescription drugs **Note:** In addition to this annual notice requirement, employers must also notify new hires upon enrollment in the plan, all Medicare-eligibles upon any change in creditable coverage, and participants and beneficiaries upon request.
10/31/2023	Quarterly tax return	All employers	File Form 941 (quarterly tax return) for third quarter, 7/1/2023 through 9/30/2023, and pay employer's portion of Social Security and Medicare taxes
12/1/2023	Workplace posters and employee handbooks	All employers	Audit workplace posters and employee handbooks to identify any updates required for 2024 and display posters and distribute handbooks as soon as possible in 2024
12/15/2023	Health Insurance Responsibility Disclosure (HIRD)	MA employers with 6 or more employees	Complete HIRD form and file electronically through MassTaxConnect
12/31/2023 for calendar year plans	Non-discrimination testing for benefit plans	Employers offering qualified retirement plans, 125 premium only plans, and flexible spending accounts	Conduct non-discrimination testing as of the last day of the plan year to ensure plans satisfy nondiscrimination requirements. **Note:** Best practice is to test plans early in the year to address any nondiscrimination issues, for example, by modifying the plan so that it satisfies the requirements at the end of the year.