



2022 HR Calendar

First Day of Plan Year and Annual Notices:

- [ADA Wellness Program Notice](#)
- [CHIP Notice](#)
- [Newborns' and Mothers' Health Protection Act Notice](#)
- [GINA Wellness Program Authorization](#)
- [Grandfathered Plan Notice](#)
- [Notice to Enrollees Regarding Group Health Plan Opt-out](#)
- [Wellness Program Notice of Reasonable Alternatives](#)
- [Women's Health and Cancer Rights Act Notice](#)

2022 HR Calendar

JANUARY

- 01** New Year's Day
- 17** Martin Luther King Jr. Day
- 28** Data Privacy Day
- 31** W-2 & 1099 distribution due
Annual form 940 due (if quarterly FUTA taxes were not paid when due)
Quarterly forms 720 & 941 due

Mental Wellness Month

FEBRUARY

- 01** Post OSHA form 300A summary through April 30
- 10** Annual form 940 due (if quarterly FUTA taxes were paid when due)
- 21** President's Day
- 28** ACA forms paper filing deadline, including forms 1095-B and 1095-C

Black History Month

MARCH

- 01** Form M-1 filing deadline
Form 8809 paper filing deadline
HIPAA breach employee notification
- 02** OSHA form 300A due
Form 1095-B and 1095-C furnish to employees deadline
CMS creditable coverage disclosure
- 04** Employee Appreciation Day
- 08** International Women's Day
- 13** Daylight Savings Time begins
- 31** Forms 1095-C, 1095-B, and 8809 e-filing deadline

End of Q1

APRIL

- 12** EEO-1 data collection begins
- 15** Forms 7004 and 8928 filing deadline
- 18** Tax Day
- 27** Administrative Professionals Day
- 30** Quarterly forms 720 & 941 due

MAY

- 15** Non-profit tax returns deadline, including form 990
- 30** Memorial Day

*Global Employee Health and Fitness Month – Encourage healthy lifestyles and workplace wellness

JUNE

- 14** Flag Day
- 19** Juneteenth
- 20** Juneteenth (observed)

*Mid-Year Benefits Review – Remind employees to take advantage of any eligible voluntary benefits

End of Q2

2022 HR Calendar

JULY

- 04** Independence Day
- 31** Quarterly form 720 and 941 due
Forms 5500 and 5558 filing deadline (for calendar year plans)

*Compliance Check – Review employee and benefits notices as well as compliance procedures and best practices

AUGUST

- * School Physicals – Remind employees about dependent benefits before school begins
- * National Eye-Exam Month – Encourage employees to take advantage of vision benefits

SEPTEMBER

- 05** Labor Day
- 5-10** National Payroll Week
- 30** SAR furnish to covered participants deadline

*PTO Check - Remind employees to check PTO balances before Q4

*Fall Flu Shots – Encourage employees to receive flu shots
End of Q3

OCTOBER

- 03** QSEHRA notice deadline
(for QSEHRAs that begin Jan. 1, 2022)
RDS application due to CMS
(for plan years beginning in Jan. 1, 2022)
- 10** Columbus Day/Indigenous People's Day
- 14** Medicare Part D notice of creditable coverage delivered to plan participants
- 16** National Boss's Day
- 17** National Boss's Day (observed)
- 31** Forms 720 and 941 due
Halloween

National Disability Employment Awareness Month

NOVEMBER

- 06** Daylight Savings Time end
- 11** Veterans Day
- 24** Thanksgiving

*Remind employees to submit FSA receipts before the end of the year

DECEMBER

- 25** Christmas Day
- 26** Christmas Day (observed)
- 31** New Year's Eve

*BerniePortal Review – Remind employees to update personal information in BerniePortal for W-2s and ACA reports in the new year
End of Q4

January 2022

- Mental Wellness Month
- January 31 - [Form W-2](#) is an IRS reporting document that details the amount of compensation paid to an employee for the year, including the amount of federal and state income, Social Security, and Medicare taxes that were withheld. For more information, check out [W-2 Forms: What They Are and How to Fill Them Out in 2022](#).
- January 31 - Form 1099 is an IRS reporting document that details the amount of non-employment income earned by an individual, including interest from a savings account (1099-INT), dividends from stocks (1099-DIV), and pay over \$600 for contract or freelance work (1099-NEC). There are many types of 1099 forms—depending on the income source—and even a catch-all 1099-MISC for any earnings that do not fit into one of the other 1099 form categories.
- January 31 - Form 720 is an IRS reporting document that details the amount of a business's goods and services subject to federal excise taxes. Covered businesses must file Form 720 on a quarterly basis.
- January 31 - [Form 941](#) is the quarterly federal tax return for employers, including the amount of income, Social Security, and Medicare taxes that an employer withheld from its employees' paychecks in the previous quarter. For more information, check out [How to Complete Form 941](#).
- January 31 - [Form 940](#) is the annual tax return used by employers to comply with the [Federal Unemployment Tax Act \(FUTA\)](#). On the form, employers report the difference between unemployment taxes owed the previous year and how much they have already paid. Form 940 must be filed by January 31 if quarterly FUTA taxes were not paid when due. For more information, check out [Form 940: What It Is and How to Fill It Out](#).

February 2022

- Black History Month
- February 01 - Form 300A is an [OSHA](#) document that provides an overview of work-related injury and illness incidents for businesses with 10 or more employees—unless otherwise exempted—in the previous year. Form 300A is an annual summary of the Form 300 log, which is used to record incidents as they occur based on the specific details included in each Form 301 report. Form 300A must be completed for each physical site and posted in a visible area from February 1 through April 30. For more information, check out [How to Fill Out OSHA Form 300 Log](#).
- February 10 - [Form 940](#) is the annual tax return used by employers to comply with the [Federal Unemployment Tax Act \(FUTA\)](#). On the form, employers report the difference between unemployment taxes owed the previous year and how much they have already paid. Form 940 must be filed by February 10 if quarterly FUTA taxes were paid when due. For more information, check out [Form 940: What It Is and How to Fill It Out](#).
- February 28 - Forms 1095-B and [1095-C](#) are [ACA](#) reporting documents. Form 1095-B must be filed for individuals who received insurance through small self-funded groups, employers who use the Small Business Health Options Program, and fully-insured employer sponsored plans. The more commonly used Form 1095-C must be filed for individuals who received healthcare coverage from their employer. When filing with the IRS, employers must also include 1094-B and/or 1094-C, which provide a summary of all an employer's 1095-Bs and/or 1095-Cs, respectively. The paper filing deadline is February 28. For more information, check out [HR's Guide to Filing and Distributing 1095-Cs](#).

March 2022

- End of Q1
- March 01 - HIPAA Breaches must be reported to the Secretary of Health and Human Services (HHS). A covered entity must notify HHS by March 1 regarding any breaches of unsecured protected health information that affect fewer than 500 individuals in the previous year. Even if a covered entity reports all breaches at the same time, separate reports must be submitted for each breach. If a breach affects 500 or more individuals, HHS must be notified within 60 days of the discovery.
- March 01 - Form 8809 is an IRS document used to request a deadline extension to file certain tax forms, including W-2, 1095-C, and 1099. The paper filing deadline is March 1, and the E-Filing deadline is March 31.
- March 01 - Form M-1 is a Department of Labor (DOL) reporting document that details information regarding multiple employer welfare arrangements (MEWAs) and certain entities claiming exception (ECEs). For more information, check out [Multiple Employer Welfare Arrangement \(MEWA\) Pros and Cons](#).
- March 02 - Creditable Coverage information must be disclosed to the Centers for Medicare and Medicaid Services (CMS) within 60 days from the start of the plan year—or March 2 for calendar year plans. Creditable coverage refers to employer-sponsored prescription drug coverage that is at least as good as the subsidized [Medicare Part D](#) plan. Even if an employer's drug plan is not considered creditable, they must still comply by electronically disclosing that information to CMS. For more information, check out [Creditable Coverage Online Disclosure to CMS](#).
- March 02 - Form 300A is an [OSHA](#) document that provides an overview of work-related injury and illness incidents for businesses with 10 or more employees—unless otherwise exempted—in the previous year. Form 300A is an annual summary of the Form 300 log, which is used to record incidents as they occur based on the specific details included in each Form 301 report. Form 300A must be completed for each physical site and posted in a visible area from February 1 through April 30. For more information, check out [How to Fill Out OSHA Form 300 Log](#).
- March 31 - Forms 1095-B and [1095-C](#) are [ACA](#) reporting documents. Form 1095-B must be filed for individuals who received insurance through small self-funded groups, employers who use the Small Business Health Options Program, and fully-insured employer sponsored plans. The more commonly used Form 1095-C must be filed for individuals who received healthcare coverage from their employer. When filing with the IRS, employers must also include 1094-B and/or 1094-C, which provide a summary of all an employer's 1095-Bs and/or 1095-Cs, respectively. The paper filing deadline is February 28. For more information, check out [HR's Guide to Filing and Distributing 1095-Cs](#).

April 2022

- April 12 - [EEO-1](#) is an [Equal Employment Opportunity Commission \(EEOC\)](#) report used to collect demographic workforce data—including sex, race/ethnicity, and job categories. All private employers with 100 or more employees and federal contractors with 50 or more employees meeting certain criteria are required to submit information. Data collection is tentatively scheduled to begin on April 12, but the 2022 deadline for submission has not yet been set. For more information, check out [How to Fill Out the EEO-1 Form](#).
- April 15 - Form 7004 is an IRS document used to request an automatic 6-month deadline extension to file certain business tax forms for partnerships, multi-member LLCs filing as partnerships, corporations, or S corporations. Filing 7004 guarantees an extension, but only if the tax-due estimate is accurate.
- April 15 - Form 8928 is an IRS document used to report the tax due on employer or group health plan failures, such as a failure to satisfy continuation coverage requirements under section 4980B or a failure to make comparable health savings account (HSA) contributions under section 4980G.
- April 18 - Tax Day refers to the deadline for federal individual income tax returns. Since April 15—the usual date—falls on Good Friday in 2022, the deadline is Monday, April 18. For more information, check out [HR Guide to Employee Income Tax](#).
- April 30 - Form 720 is an IRS reporting document that details the amount of a business's goods and services subject to federal excise taxes. Covered businesses must file Form 720 on a quarterly basis.
- April 30 - [Form 941](#) is the quarterly federal tax return for employers, including the amount of income, Social Security, and Medicare taxes that an employer withheld from its employees' paychecks in the previous quarter. For more information, check out [How to Complete Form 941](#).

May 2022

- Global Employee Health and Fitness Month: This month is a great opportunity to start a wellness program, which is a workplace initiative designed to improve and promote health and fitness.

Since so many diseases and other health-risks are exacerbated by unhealthy behaviors, most wellness programs take the form of educating and encouraging employees to build and maintain healthy life-long habits. Still, some programs may take a more targeted approach with immediate health benefits—as is the case with vaccine incentives.

There are several reasons why employers and insurers might be interested in helping workers improve their health. Chief among them is the unsustainable rise in the cost of healthcare. According to [Mercer's 2021 National Survey of Employer-Sponsored Health Plans](#), employers anticipated sponsored health plan costs to rise 4.7% on average in 2022 compared to 2021, a rate on par with the average of the last decade or so.

If an ounce of prevention is really worth a pound of cure, every employer who sponsors a health plan should be willing to make the investment in a wellness program. For more information, check out [How Do You Create A Wellness Program?](#) and [How to Incentivize Vaccination with Wellness Credits](#).

- May 15 - Form 990 is an IRS reporting document used by tax-exempt organizations, nonexempt charitable trusts, and section 527 political organizations to provide information required by section 6033.

June 2022

- End of Q2
- June 19 - Juneteenth: This new federal holiday—established in 2021—commemorates the end of slavery in the United States.

For most companies, no federally mandated paid time off (PTO) laws exist. However, for government contract work and federally-supported contract work that falls under the McNamara O'Hara Service Contract Act (SCA) or Davis-Bacon and Related Acts (DBRA), it may be mandatory to offer paid time off.

Most private employers are also not required to pay for time off on holidays, but many choose to observe some of those days and pay employees for the day off as a way of boosting employee retention and attracting new employees.

For more information, check out Juneteenth Established as Federal Holiday with Bill Signed by Biden.

- Mid-Year Benefits Review: This time of year is a great opportunity to remind employees to take advantage of their benefits.

Planning and providing employee benefits requires significant time, money, and effort, which is why employers should regularly review employee benefit offerings and encourage employees to use those offerings throughout the year.

Studies show that time and again, better benefits packages result in stronger retention rates. This can be as complex as generous healthcare coverage or as simple as a healthy work-life balance, but the point is, your benefits packages are useless if employees aren't taking advantage of the benefits.

These reminders could include scheduling annual physicals and eye exams, contributing to and spending HSA and FSA funds, and using PTO and EAP benefits. For more information, check out What Mid-Year Benefits Reminders Should You Tell Your Employees?.

July 2022

- July 31 - Form 5500 is a DOL reporting document used to detail retirement plan information, such as a 401(k)'s operation, investments, and financial condition. The form satisfies IRS and Employee Retirement Income Security Act (ERISA) annual reporting requirements. All plan administrators or sponsors must file Form 5500 electronically. For more information, check out [ERISA Compliance Checklist](#).
- July 31 - Form 5558 is an IRS reporting document used to apply for a one-time deadline extension to file DOL Form 5500 Series documents. For more information, check out [ERISA Compliance Checklist](#).
- July 31 - Form 720 is an IRS reporting document that details the amount of a business's goods and services subject to federal excise taxes. Covered businesses must file Form 720 on a quarterly basis.
- July 31 - [Form 941](#) is the quarterly federal tax return for employers, including the amount of income, Social Security, and Medicare taxes that an employer withheld from its employees' paychecks in the previous quarter. For more information, check out [How to Complete Form 941](#).
- Compliance Check: This time of year is a great opportunity to review employee and benefits notices as well as compliance procedures and best practices. Employment laws often have detailed requirements for notices, forms, classification, and reporting—all of which can lead to confusion for employers.

Generally, HR teams in small to midsize businesses are responsible for maintaining compliance in recruitment, benefits administration, time off, health and safety, compensation, and terminations and furloughs.

Employee and benefits notices can be particularly challenging to manage. Since notices apply to a variety of situations, employers, and industries, there is no single compliance date for disclosing notices. However, employee notices can be classified by these five triggering events:

1. Notices upon hire
2. Notices when health benefits are offered
3. Notices when enrollment is complete
4. Notices upon certain events
5. Notices by a certain date

For more information, check out [7 HR Compliance Best Practices for 2022](#), [Required Employee Notices 2022: What HR Needs to Know](#), and [3 Common HR Compliance Mistakes \(and How to Avoid Them\)](#).

August 2022

- National Eye Exam Month: This month is a great opportunity to remind employees to use their vision benefits and schedule a comprehensive eye exam.

It's also a good time to encourage employees and their dependents who need eyewear to take advantage of their HSA and FSA funds. Most employees have a decent understanding of medical expenses they can use their HSA and FSA funds on, but when it comes to eyewear, many employees may have questions, especially if they are new to wearing contacts or if their children are getting glasses for the first time.

For example, while it's well-known that eyeglasses and readers are eligible for HSA and FSA spending, employees often don't realize that prescription sunglasses are, too.

For more information, check out [Employee FAQs on HSA and FSA Spending for Eyewear](#).

- School Physicals: This is also a great time of year to remind employees about dependent care FSAs and other benefits before school begins.

Back-to-school season usually means that parents are adjusting to new routines based on their childcare and family needs. Employers play an integral role in helping their employees balance family needs with their work schedules, as well as educating their employees on benefits available to them to help.

Employers can help ease the burden of back-to-school stress by offering these family-friendly benefits and encouraging employees to use them:

1. Dependent Care FSAs
2. Paid Family Leave
3. Employee Assistance Programs (EAPS)
4. Paid Time Off

For more information, check out [How Can Employers Support Parents During Back-to-School Season?](#)

September 2022

- End of Q3
- September 5-10 - National Payroll Week: This week is an opportunity to recognize payroll professionals. Payroll withholding contributes about 70% of the US Treasury's annual revenue.
No one pays attention when you get payroll right—period after period—but one mistake can make or break HR's reputation within your organization. Of course, you must also stay compliant with law governing pay and stay on top of deductions, too.
Payroll can be frustrating for many reasons, and in many small to midsize businesses, it's HR's responsibility. So, this month, celebrate the ones who cut the checks in your organization.
For more information about payroll, check out [HR Payroll Basics for Small Businesses: What to Know](#).
- September 30 - Summary Annual Report is a narrative summary of Form 5500 that must be furnished to retirement plan participants and pension plan beneficiaries receiving benefits. The SAR satisfies Employee Retirement Income Security Act (ERISA) annual requirements. For more information, check out [ERISA Compliance Checklist](#).
- PTO Check: This time of year is a great opportunity to remind employees to check PTO balances before Q4, especially if that's your company's busiest season. Organizations that utilize a "use it or lose it" PTO approach may find HR overwhelmed by this careful balancing act during the holiday season.
But other employers still may want to [audit and update their time off policy](#) to save resources in the long run. This could include switching from an [accrual bank or lump sum](#) benefit to [unlimited PTO](#), which eliminates the risk of expensive year-end payouts for unused vacation days.
Another option is for HR to implement [PTO blackout dates](#). Because paid time off is offered optionally and at employers' discretion, organizations have the ability to block off periods of time when requests won't be approved—or will only be approved in limited quantities or under special circumstances.
Finally, employers can simply remind employees to take their time off before the end of the year. This allows HR to properly plan work schedules and project deadlines around planned employee absences.
For more information, check out [How HR Can Remind Employees to Use PTO Benefits Before they Expire](#).

October 2022

- National Disability Employment Awareness Month: This month is a great opportunity to commemorate the contributions of workers with disabilities. ADA [compliance](#) has opened doors for many talented recruits and helped many employers retain productive employees.

Like many [compliance issues](#), however, the ADA raises many questions because the stakes are high. For more information, check out [ADA FAQs: What to Know about Maintaining Compliance](#).

- October 03 - [Qualified Small Employer Health Reimbursement Arrangement \(QSEHRA\)](#) written notices must be distributed to employees as soon as they're eligible and 90 days before the beginning of each plan year—or October 3 for plan years beginning January 1. For more information, check out [What is a QSEHRA?](#).
- October 03 - Retiree Drug Subsidy (RDS) prospective plan sponsors must submit their applications for establishing a new account to CMS 90 days before the beginning of the plan year—or October 3 for plan years beginning January 1.
- October 14 - Credible Coverage information must be sent to Medicare-eligible policyholders of employer-sponsored plans by October 14. Creditable coverage refers to employer-sponsored prescription drug coverage that is at least as good as the subsidized [Medicare Part D](#) plan. Even if an employer's drug plan is not considered creditable, they must still comply by sending written notice to eligible individuals. For more information, check out [Creditable Coverage Written Notice to Medicare-Eligible Individuals](#).
- October 31 - Form 720 is an IRS reporting document that details the amount of a business's goods and services subject to federal excise taxes. Covered businesses must file Form 720 on a quarterly basis.
- October 31 - Form 941 is the quarterly federal tax return for employers, including the amount of income, Social Security, and Medicare taxes that an employer withheld from its employees' paychecks in the previous quarter. For more information, check out [How to Complete Form 941](#).

November 2022

- November 24 - Thanksgiving: This time of year is an excellent opportunity to show employees your appreciation for their time, effort, and dedication.

When part of a larger employee retention strategy, implementing rewards and recognition within your organization can make or break your employees' wellbeing, productivity, and satisfaction in their roles.

And don't overlook one of the best opportunities for giving thanks: the Office Holiday Party! Why?

The primary purpose of an office holiday party is to build your company culture by showing workers your appreciation. As you know, a healthy culture has a direct effect on retention.

It's important to acknowledge and encourage employees' efforts. And that's the best reason of all to host a holiday party. During the holiday season, you can show your team gratitude and generosity that may carry them through occasional dissatisfaction.

- FSA Reminders: This time of year is also a great opportunity to remind employees to spend their FSA funds before they expire.

A flexible spending account—also referred to as a flexible spending arrangement—allows employees to set aside pre-tax dollars for the sake of medical, dependent care, or commuting expenses, depending on the account. Employees may contribute as much money as they want into their FSA account as long as it does not exceed the maximum annual limit.

Unlike health savings accounts (HSAs), FSA funds typically do not rollover from year to year, so it's important to remind account holders to use it before they lose it.

December 2022

- End of Q4
- December 25 - Christmas Day: This time of year is an excellent opportunity to build company culture with celebration and gift-giving.

Consider giving employees the gift of time to rest and recharge this holiday season. You might choose to give your team a few extra days in December or, at least, encourage employees to use their PTO before the end of the year.

But remember—while federal law does require organizations with 15 or more employees to make reasonable accommodations for workers wishing to observe a religious holiday—it does not require employers to offer paid time off, unless it has been stipulated in an employment contract or collective bargaining agreement.

Still, for retention's sake, your employee benefits package, including PTO, can actually be one of your best holiday gifts.

For more information, check out Corporate Gifting Ideas This Holiday Season and Are Employers Required to Give Time Off for Religious Holidays?.

- BerniePortal Review: This time of year is a great opportunity to find out how BerniePortal can streamline your HR processes, saving time and decreasing error.

By simplifying everything from applicant tracking to benefits administration to compliance, BerniePortal allows HR pros to focus on more strategic roles and empowers employers to spend less time on administration—and more time building the businesses they love.

For more information, check out FSA Reminder Email Template.