

2014 HR Compliance Timeline

Due Date	Compliance Requirement
January 1, 2014	Ohio Minimum Wage change takes effect
January 1, 2014	New defined benefit/contribution plan limits take effect
January 1, 2014	Revised limits on health savings accounts (HSA) take effect
January 1, 2014	FSA rule dropping “use it or lose it” requirement takes effect
January 1, 2014	Health plan design requirements take effect under the Affordable Care Act (ACA)
January 1, 2014	Rules regarding outcome-based wellness program incentives under the ACA take effect
January 1, 2014	Rules for applying annual limits and preventative care to defined contribution health care plans take effect
January 1, 2014	Individual health insurance mandate takes effect under the ACA
January 31, 2014	W-2s need to be issued to employees by this date; W-2s need to include cost of employer-sponsored group health care coverage
January 31, 2014	Form 940 due and Federal Unemployment Tax Rate (FUTA) needs to be deposited if owed
February 1, 2014	OSHA 300 Log (Forms 300 & 300A) needs to be posted on February 1st through April 30th
February 10, 2014	Form 940 due if FUTA deposits have been made on time
February 15, 2014	W-4 changes must be made for employees claiming no exemptions last year
July 31, 2014	Form 5500 due for calendar year defined contribution and benefit plans; Form 5500 due by the last day of the 7th month following end of the plan year for non-calendar year plans
September 30, 2014	EEO-1 reporting deadline VETS-100/100A Form filing deadline Deadline for distributing Summary Annual Report (SAR) to participants of defined contribution plans
December 1, 2014	Deadline for sending annual 401(k) and (m) safe harbor notice

Note: This chart is subject to change and more filing deadlines may apply for your specific organization than those listed in the chart. By providing you with research information that may be contained in this chart, the Employers Resource Council (ERC) is not providing a qualified legal opinion concerning any particular human resource issue. As such, research information that ERC provides to its members should not be relied upon or considered a substitute for legal advice. The information that we provide is for general employer use and not necessarily for individual application. We also recommend that you consult your legal counsel regarding workplace matters when and if appropriate.