



## 2024 HR Calendar


# JANUARY

- *The first month of the year is when MMC Labor Law posters are generally sent to clients to ensure workplace compliance*



Open Enrollment Reminders   Federal Holidays   First Day of Season   Celebratory Days/Events   Document Deadlines  
*Deadlines Generally Managed by MMC*

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	01 New Year's Day	02	03	04	05	06
07	08	09	10	11	12	13
14	15 Martin Luther King Day	16 Federal Open Enrollment Period Ends	17	18	19	20
21	22	23	24	25	26	27
28 Data Privacy Day	29	30	31 W-2 Forms Form 1099-MISC. & NEC Form 940			

**Disclaimer:** Please note that unless marked with  key dates provided in this calendar are mostly general in nature. Actual timeframes may vary depending on the complexities and characteristics of your plan/s as well as your residing state.

# FEBRUARY



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				01	02 Groundhog Day	03
04	05	06	07	08	09	10 Chinese New Year
11	12	13 Mardi Gras	14 Valentine's Day	15	16	17 Random Acts of Kindness Day
18	19 President's Day	20	21	22	23	24
25	26	27	28 1094c & 1095c IRS filing (paper) LA City Taxes CA Environmental Fees From 1099-MISC (paper).	29 Leap Day		

Black History Month

# MARCH



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					01 Employee Appreciation Day Furnishing Form 1095c	02
03	04	05	06	07	08 International Women's Day	09
10	11	12	13	14	15 Non-discrimination 401 (k) testing FSA "grace period" ends Corporate Tax Returns	16
17 St. Patrick's Day	18	19 First Day of Spring	20 Baha'i Holiday	21	22	23
24	25	26	27	28	29	30

Women's History Month

# APRIL

- *April is the perfect month for your HR department to re-organize! Begin updating documentation for policy & procedures.*



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Easter Day 31 International Transgender Visibility Day	1094c & 1095c IRS & 1099-MISC filing (electronic) Cesar Chavez Day 01	02	03	04	05	National Employee Benefits Day 06
07	08	09	10	11	12	13
	Eid al Fitr					
14	National Tax Day 15 IRS Form 7004 Filing IRS Form 8928 Filing	16	17	18	19	20
21	22	23	24	25	26	27
	Earth Day		Administrative Professionals Day			
28	29	30				
Summary Plan Description Requirement		1st Quarter Tax Period (Tax Return: DE9, DE9C, F941)				

National Volunteer Month

# MAY



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
			01 Baha'i Holiday	02	03	04
05 Cinco de Mayo	06	07	08	09	10	11
12 Mother's Day	13	14	15 Non-Profit Tax Returns IRS Form 990 IRS Form 8868	16	17 National Bike to Work Day	18 Armed Forces Day
19	20	21	22	23 Baha'i Holiday	24	25
26	27 Memorial Day	28 Baha'i Holiday	29	30	31	01

Global Employee Health & Fitness Month - AAPI Heritage Month - Mental Health Month

# JUNE



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
02	03	04	05	06	07	08
09	10	11	12	13	14 Flag Day	15
16 Father's Day	17	18	19 Juneteenth National Independence Day	20 First Day of Summer	21	22
23	24	25	26	27	28	29
30						

Pride Month

# JULY

- *End of July marks the time to review benefits notices, or issued as required*



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	01	02	03	04 Independence Day	05	06
07	08	09 Baha'i Holiday	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25 National Intern Day	26	27
28	29	30	31 IRS Form 5500 2nd Quarter Tax Period (Tax Return: DE9, DE9C, F941)			



# AUGUST



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				01	02	03
04	05	06	07	08	09	10
11	12	13	14 National Financial Awareness Day	15	16	17
18	19	20	21	22	23	24
25	26	27	28 Women's Equality Day	29	30	31

National Wellness Month

# SEPTEMBER



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
01	02 Labor Day National Payroll Week	03	04	05	06	07
08	09	10	11	12	13	14
15 Corporate Tax Returns (Extension)	16	17	18	19	20	21
22 First Day of Fall	23	24	25	26 HRProfessionals Day	27	28
29	30 SAR Furnish to Participants					

# OCTOBER



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		01	02 Rosh Hashanah	03 QSEHRA Notice and RDS Application	04	05
06	07	08	09	10 World Mental Health Day	11 Yom Kippur	12
13	14 Columbus Day National Indigenous Peoples Day	15 Medicare Part D Notice	16 National Boss's Day Sukkot	17	18	19
20 Sukkot	21	22	23	24	25	26
27	28	29	30	31 Halloween 3rd Quarter Tax Period (Tax Return: DE9, DE9C, F941)		

National Disability Employee Awareness Month

# NOVEMBER

- *As a general rule of thumb, the month of November is an appropriate time to review and update employee handbooks*



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
					01 Federal Open-Enrollment Employee FSA Receipts	02 Día de Muertos
03	04	05	06	07	08	09
10	11 Veterans Day	12	13 World Kindness Day	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28 Thanksgiving Day	29	30

National Native American Heritage Month - National Career Development Month

# DECEMBER



SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
01	02	03	04	05	06	07
08	09	10 World Human Rights Day	11	12	13	14
15 FSA, HSA, Transit & Parking annual re-enrollment SAR Furnish to Participants Extension	16	17	18	19	20	21
22	23	24 Christmas Eve	25 Christmas Day	26 Kwanzaa	27	28
29	30	31	Hanukkah			
Hanukkah						

# 2024 Calendar Overview

## January

- **3/1** New Year's Day
- **3/15** Martin Luther King Day
- **3/16** Federal Open Enrollment Period Ends
- **3/31**
  - W-2 Forms
  - Form 940
  - Form 1099-MISC
  - Form 1099-NEC

## February

### [Black History Month]

- **2/2** Groundhog Day
- **2/10** Chinese New Year
- **2/13** Mardi Gras
- **2/14** Valentine's Day
- **2/17** Random Acts of Kindness Day
- **2/19** President's Day
- **2/28**
  - 1094c & 1095c IRS filing (paper)
  - LA City Taxes
  - CA Environmental Fees
  - Form 1099-MISC
- **2/19** Leap Day

## March

### [Women's History Month]

- **3/1**
  - Furnishing Form 1095c
  - Employee Appreciation Day
- **3/8** International Women's Day
- **3/15**
  - Nondiscrimination 401 (k) Testing
  - FSA "grace period" ends
  - Corporate Tax Returns
- **3/17** St. Patrick's Day
- **3/19** First Day of Spring
- **3/20** Baha'i Holiday
- **3/31**
  - Easter Day
  - International Transgender Visibility Day

## April

### [National Volunteer Month]

- **4/1**
  - 1094c & 1095c IRS & 1099-Misc filing (electronic)
  - Cesar Chavez Day (CA specific)
- **4/6** National Employee Benefits Day
- **4/8-4/10** Eid al Fitr
- **4/15**
  - National Tax Day
  - IRS Form 7004 Filing
  - IRS Form 8928 Filing
- **4/22** Earth Day
- **4/24** Administrative Professionals Day
- **4/28** Summary Plan Description Requirement
- **4/30** 1st Quarter Tax Period

## May

### [Global Employee Health & Fitness, AAPI Heritage + Mental Health Month]

- **5/1** Baha'i Holiday
- **5/5** Cinco de Mayo
- **5/12** Mother's Day
- **5/15** Non Profit Tax Returns & IRS Form 990
- **5/17** National Bike to Work Day
- **5/18** Armed Forces Day
- **5/23** Baha'i Holiday
- **5/27** Memorial Day
- **5/28** Baha'i Holiday

## June

### [Pride Month]

- **6/14** Flag Day
- **6/16** Father's Day
- **6/19** Juneteenth National Independence Day
- **6/20** First Day of Summer

## July

- **7/4** Independence Day
- **7/9** Baha'i Holiday
- **7/25** National Intern Day
- **7/31**
  - IRS Form 5558
  - IRS Form 5500
  - 2nd Quarter Tax Period

## August

### [National Wellness Month]

- **8/14** National Financial Awareness Day
- **8/28** Women's Equality Day

## September

- **9/2** Labor Day
- **9/2-9/6** National Payroll Week
- **9/15** Corporate Tax Returns (Extension)
- **9/22** First Day of Fall
- **9/26** HR Professionals Day
- **9/30** SAR Furnish to Participants

## October

### [National Disability Employee Awareness Month]

- **10/2-10/4** Rosh Hashanah
- **10/3** QSEHRA Notice and RDS Application
- **10/10** World Mental Health Day
- **10/11-10/12** Yom Kippur
- **10/14** Columbus Day/Indigenous Peoples Day
- **10/15** Medicare Part D Notice
- **10/16** National Boss's Day
- **10/16-10/23** Sukkot
- **10/31**
  - 3rd Quarter Tax Period
  - Halloween

## November

### [National Native American Heritage + Career Development Month]

- **11/1**
  - Employee FSA Receipts
  - Federal Open-Enrollment Begins
- **11/2** Día de Muertos
- **11/11** Veterans Day
- **11/13** World Kindness Day
- **11/28** Thanksgiving Day

## December

- **12/3** World Human Rights Day
- **12/15**
  - FSA, HSA, Transit & Parking Annual Re-Enrollment
  - SAR Furnish to Participants Extension
- **12/24** Christmas Eve
- **12/25** Christmas Day
- **12/25-1/2** Hanukkah
- **12/26** Kwanzaa



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**Disclaimer:** Please note that unless marked with an MMC logo, key dates provided in this calendar are mostly general in nature. Actual timeframes may vary depending on the complexities and characteristics of your plan/s as well as your residing state.

For existing clients, please refer to your HR liaison for form assistance, if needed.

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**Federal Open Enrollment Ends:** The deadline for individuals to enroll in or make changes to their federal healthcare coverage for the upcoming year.

**W-2 Forms:** Documents provided by employers to employees, detailing wages earned and taxes withheld for the previous year.

With our expertise in payroll management and tax compliance, MMC ensures accurate and timely completion of W-2 Forms for their clients' employees. By leveraging our advanced technology and experienced professionals, MMC handles all aspects of W-2 preparation, including data collection, calculations, and distribution. .

- [About Form W-2, Wage and Tax Statement](#)

**Form 940:** Also known as the "Employer's Annual Federal Unemployment (FUTA) Tax Return," is a document used by employers to report their annual federal unemployment tax liabilities. This form is filed annually to report the amount of unemployment taxes owed by the employer based on the wages paid to employees during the year. Form 940 also allows employers to claim any applicable credits, such as the Credit Reduction or the Work Opportunity Tax Credit, which can reduce their overall tax liability.

MMC offers comprehensive assistance in filing Form 940 for its clients. With our experience in payroll and tax compliance, MMC ensures that clients' federal unemployment (FUTA) tax obligations are accurately calculated and reported on behalf of our existing clients.

- [About Form 940, Employer's Annual Federal Unemployment \(FUTA\) Tax Return](#)

**Form 1099-MISC:** Tax form used to report miscellaneous income, such as freelance earnings or rental income, to the IRS.

- [About Form 1099-MISC, Miscellaneous Information](#)

**Form 1099-NEC:** Tax form used to report nonemployee compensation, such as payments to independent contractors, to the IRS.

- [Instructions for Forms 1099-MISC and 1099-NEC, Miscellaneous Income and Nonemployee Compensation](#)



MMC offers comprehensive assistance in filing Form 1099 for its clients, streamlining the complex process of reporting payments made to independent contractors and vendors. We can ensure accuracy and timeliness in completing Form 1099 filings, relieving clients of administrative burdens and potential penalties.

**1094c & 1095c IRS filing (paper):** Reporting requirements for employers under the Affordable Care Act, involving providing information about health insurance coverage to the IRS and employees on paper forms.

- [Q& A about Information Reporting by Employers on Form 1094-C and Form 1095-C](#)

From gathering necessary data to navigating complex regulations, MMC handles every aspect of 1094-C and 1095-C filing, allowing clients to focus on their core business activities with confidence. Trust MMC to deliver reliable and efficient IRS filing solutions, tailored to meet the unique needs of each client.

**LA City Taxes (for LA based clients):** Taxes imposed by the city of Los Angeles on individuals and businesses for income earned within city limits. All business entities must pay a city business tax each year, or file for an exemption. Business taxes are due on January 1st of each year, and are considered delinquent if they are submitted after February 28 (Feb 29 if Leap Year) . You should receive a reminder postcard or form in the mail in December.

For existing clients with businesses located in Los Angeles, MMC can assist in promptly and precisely filing their city taxes, MMC employs a team with profound knowledge of tax compliance and local ordinances. This dedicated team ensures adherence to all LA city tax regulations, mitigating the potential for penalties while optimizing avenues for tax savings.

**CA Environmental Fees:** Fees imposed by the state of California to fund environmental programs and initiatives.

Due Date: On the last day of February 2024 on a return provided by CDTFA

<b>Business Size</b>	<b>Fee</b>
Less than 100 employees	\$0
100 but less than 250 employees	\$1,261

250 but less than 500 employees	\$2,706
500 but less than 1,000 employees	\$16,000
1,000 or more employees	\$54,100

[\*Provided by the Department of Toxic Substances Control, CA.Gov\*](#)

**Furnishing Form 1095c:** "Employer-Provided Health Insurance Offer and Coverage," is a document issued by employers to provide information about the health insurance coverage offered to their employees. It serves as a record of the health insurance coverage provided by the employer, as well as any offers of coverage made to eligible employees. This form is typically used by employees when filing their taxes to verify their health insurance coverage status and any potential eligibility for premium tax credits or exemptions.

By partnering with MMC to provide employees with essential information regarding their health insurance coverage, employers can navigate the requirements of Form 1095-C while focusing on their core business objectives.

**Non-discrimination 401(k) Testing:** Testing conducted to ensure that a 401(k) plan does not unfairly favor highly compensated employees over non-highly compensated employees.

In 2024, a Highly Compensated Employee (HCE) is characterized by meeting either of the following criteria:

1. Ownership of more than 5% of the employer (either directly or through family attribution) at any point during 2024 or 2023.
2. Receipt of over \$150,000 in compensation from the employer during 2023. A plan can restrict this category to the top 20% of employees, as ranked by compensation, in its governing plan document.

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

At MMC we take compliance seriously. We can ensure that your company's 401(k) plan adheres to non-discrimination regulations set forth by the IRS. By leveraging advanced testing methodologies and industry best practices, MMC helps mitigate the risk of penalties and

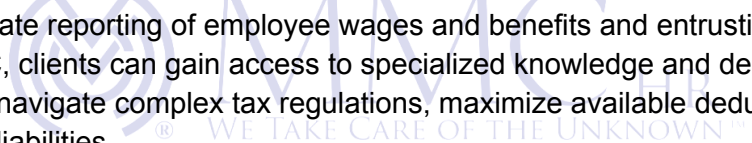
compliance issues associated with 401(k) plans. Our team will make sure that your company's retirement benefits program remains compliant, equitable, and aligned with regulatory requirements.

**FSA "grace period" Ends:** The end of the period during which participants in a Flexible Spending Account (FSA) can use remaining funds from the previous plan year.

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

As the FSA "grace period" comes to a close, MMC steps in to ensure a smooth transition for both employers and employees. MMC can assist in managing remaining FSA balances, facilitating last-minute eligible expenses, and navigating any compliance requirements. By utilizing MMC's expertise, businesses can seamlessly wrap up the FSA grace period, mitigate risks, and optimize benefits administration for their workforce.

**Corporate Tax Returns:** Annual tax returns filed by corporations to report income, deductions, and taxes owed to the IRS.

With MMC's accurate reporting of employee wages and benefits and entrusting your corporate tax returns to MMC, clients can gain access to specialized knowledge and dedicated professionals who navigate complex tax regulations, maximize available deductions, and minimize potential liabilities.  MMC WE TAKE CARE OF THE UNKNOWN<sup>SM</sup>

**1094c & 1095c IRS & 1099-MISC filing (electronic):** Reporting requirements for employers under the Affordable Care Act and for miscellaneous income, submitted electronically to the IRS.

- [Q&A about Information Reporting by Employers on Form 1094-C and Form 1095-C](#)

From gathering necessary data to navigating complex regulations, MMC handles every aspect of 1094-C and 1095-C filing, allowing clients to focus on their core business activities with confidence. Trust MMC to deliver reliable and efficient IRS filing solutions, tailored to meet the unique needs of each client.

**IRS Form 7004 Filing:** Application for an automatic extension of time to file certain business income tax, information, and other returns.

- [About Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns](#)

**IRS Form 8928 Filing:** Filing required for certain failures to meet requirements for Health Savings Accounts (HSAs) and Archer Medical Savings Accounts (MSAs).

- [About Form 8928, Return of Certain Excise Taxes Under Chapter 43 of the Internal Revenue Code](#)

**Summary Plan Description Requirement:** Requirement for employers to provide employees with a summary of the employee benefit plan's terms and conditions.

- [401\(k\) Resource Guide](#)

**1st Quarter Tax Period** (Tax Return: DE9, DE9C, F941): Quarterly tax return period for reporting employment taxes to state and federal authorities.

**Non-Profit Tax Returns:** Annual tax returns filed by non-profit organizations to maintain tax-exempt status and report financial activities to the IRS.

**IRS Form 990:** Annual information return filed by tax-exempt organizations, providing information on their mission, programs, and finances.

- [Exempt Organization Types](#)

**IRS Form 8868:** Form 8868 is the Application for Extension of Time To File an Exempt Organization Return. It's used by tax-exempt organizations to request an automatic extension of time to file their annual information return with the IRS.

- [About Form 8868. Application for Extension of Time To File an Exempt Organization Return](#)

**IRS Form 5500:** Annual return/report filed with the Department of Labor, providing information about the operation, funding, and investments of employee benefit plans.

- [Form 5500 Corner](#)

**2nd Quarter Tax Period** (Tax Return: DE9, DE9C, F941): Quarterly tax return period for reporting employment taxes to state and federal authorities.

**Corporate Tax Returns (Extension):** This extension typically grants the corporation an additional six months to file their tax return beyond the original due date. It's important to note that an extension of time to file does not extend the deadline for paying any taxes owed; therefore, corporations must estimate and pay any expected taxes by the original due date to avoid penalties and interest. The extension request is typically submitted using [Form 7004](#), "Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns."

**SAR Furnish to Participants:** Providing participants in an employee benefit plan with a Summary Annual Report (SAR) summarizing the plan's financial activities.

When the end of the plan year has passed, participants should receive a Summary Annual Report (SAR). The SAR should include the following:

- administrative expenses incurred by the plan;
- amount of benefits paid to participants and beneficiaries;
- total value of plan assets;

- a pension plan's compliance with the minimum funding standards; and
- right to receive a copy of the full annual report, or any part thereof.

The SAR is provided the later of nine months after the end of the plan year or two months after the Form 5500 is due (if an extension has been granted by the IRS).

**QSEHRA Notice and RDS Application:** Notice and application process for the Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) and Retiree Drug Subsidy (RDS).

- [QSEHRA Notice Requirements](#)
- [Q & A RDS](#)

**Medicare Part D Notice:** Notice provided to employees about their eligibility for Medicare Part D prescription drug coverage.

- [Medicare.gov](#)
- [Model Notice Letters](#)

**3rd Quarter Tax Period** (Tax Return: DE9, DE9C, F941): Quarterly tax return period for reporting employment taxes to state and federal authorities.

**Federal Open-Enrollment Begins:** The start of the period during which individuals can enroll in or make changes to their federal healthcare coverage for the upcoming year.

**Employee FSA Receipts:** Documentation provided to employees for expenses paid using funds from their Flexible Spending Account (FSA).

- [Health Savings Accounts and Other Tax-Favored Health Plans](#)

**FSA, HSA, Transit & Parking Annual Re-Enrollment:** Annual re-enrollment for Flexible Spending Accounts (FSAs), Health Savings Accounts (HSAs), Transit, and Parking benefits.

With MMC's expertise in benefits administration, clients can streamline the re-enrollment process, ensuring employees have seamless access to their chosen benefits for the upcoming year. MMC's services include personalized guidance for employees, simplified enrollment procedures, and efficient management of contributions and distributions. By partnering with MMC, clients can rest assured that their employees' benefit needs are expertly handled, reducing administrative burden and promoting employee satisfaction.

**SAR Furnish to Participants Extension:** Extension granted for furnishing participants in an employee benefit plan with a Summary Annual Report (SAR).