



2025 HR COMPLIANCE CALENDAR

January 2025

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31 A B C D	

A File and Furnish Forms W-2

File **Form W-2** with the Social Security Administration by Jan. 31, 2025. Companies may request a 30-day filing extension using **Form 8809**, but extensions are not automatic and will only be granted in limited cases for extraordinary circumstances or catastrophes. Forms W-2 must also be furnished to employees on or before Jan. 31, 2025.

B File and Furnish Forms 1099-NEC, Nonemployee Compensation

File **Form 1099-NEC** with the IRS by Jan. 31, 2025, if your company made payments totaling \$600 or more for services performed by nonemployees, such as independent contractors, in 2024. A 30-day filing extension may be requested by using **Form 8809**, but extensions are not automatic and will only be granted in limited cases for extraordinary circumstances or catastrophes. Companies must also furnish statements to the non-employees on or before Jan. 31, 2025.

C File Form 941, Employer's Quarterly Federal Tax Return

File **Form 941** with the IRS by Jan. 31, 2025, to report the federal income tax, Social Security tax and Medicare tax you withheld from your employees' pay during the fourth quarter of 2024 (October, November and December). If

your company was timely in depositing all taxes when they were due, the filing deadline is extended to Feb. 10, 2025.

D File Form 940, Employer's Annual FUTA Tax Return

File **Form 940** with the IRS by Jan. 31, 2025, to report taxable Federal Unemployment Tax Act (FUTA) wages paid in 2024. If your company deposited all its FUTA tax when it was due, the filing deadline is extended to Feb. 10, 2025.

Compliance Reminders

As 2025 begins, review your company's compliance with federal, state and local employment laws. This review should include:

- Checking that workplace posters are up to date;
- Verifying minimum wage and overtime requirements and updating the wage base limit for withholding;
- Confirming employee leave policies are consistent with federal, state and local leave requirements;
- Reviewing any new fair employment law protections and incorporating changes into employee training;
- Updating the employee policies as necessary;
- Making a schedule for any required workplace training, such as sexual harassment training; and
- Reviewing recruitment and compensation practices to ensure they are consistent with any applicable pay transparency laws.