



EMPLOYMENT-RELATED IMPORTANT DATES AND REMINDERS

September 2024 - December 2025

DATE(S)	REMINDER
September 2024	
September 1 (suggested reminder date, not mandatory on this date)	<p>To prepare for open enrollment, cities offering health insurance to their employees will want to review required annual notices, including:</p> <ul style="list-style-type: none"> • Initial COBRA Notice (Note, if employee is married this notice must go to spouse as well). • Notice of HIPAA Special Enrollment Rights (Note, if employee is married this notice must go to spouse as well). • Annual CHIPRA Notice. • WHCRA Notice. • Medicare Part D Notices (Creditable Coverage Notices). • HIPAA Privacy Notice (if applicable). If program has a benefit/premium differential, notify participants there is a reasonable alternative available. • Wellness Program Notices (if applicable). • Public Service Loan Forgiveness Eligibility (a good reminder to include this notice). • Electronic Disclosure Notice (While not required, some cities, as a non-ERISA group, choose to use this Electronic Disclosure Notice since employee emails may change). • Summary of Benefits and Coverage (SBC) will need to be provided to employees by the first day of open enrollment. If employee is married, this notice must go to spouse as well. • Provide annual notice to employees when the employer offers a qualified transportation fringe benefit. • Note that self-funded medical plans have other notice requirements. If you have questions, please reach out to the HR & Benefits team at LMC.
Within 14 days following each payroll	<p>PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/.</p>
September 2	Labor Day – City offices closed

DATE(S)	REMINDER
October 2024	
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA’s online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
October 15	<p>Part D Notice of Creditable Coverage (the “Notice”) is due to employees. Technically, employers must provide the Notice only to “Part D eligible individuals” who are enrolled or seeking to enroll in the employer’s prescription drug coverage. This includes all individuals enrolled in Medicare Part A or Part B (or considering enrolling in) who live in the service area of a Part D plan. As a practical matter, employers will not know which employees, spouses, or dependents are enrolled in Part A or Part B, and they will not know which individuals are seeking to enroll in the employer’s plan.</p> <p>Therefore, employers generally provide the Notice to all employees.</p> <p>https://www.cms.gov/medicare/employers-plan-sponsors/creditable-coverage/model-notice-letters.</p>
October 31	<p>MN Quarterly Unemployment Wage Detail Report Deadline. Date to file Minnesota Quarterly Unemployment Wage Detail Report is October 31. Each quarter, employers with employees in covered employment are required to submit a wage detail report electronically; reports must be received on or before the last day of the month following the end of the calendar quarter.</p> <p>Additionally, MN Paid Leave reporting is due on October 31: Every quarter, employers are required to submit a report to the state that details wages paid to their employees. After benefits begin in 2026, this information will determine the premiums paid by employers and employees, and the eligibility and benefit amount for individuals under Paid Leave. Many city employees are covered by UI so those quarterly wage detail reports will also meet Paid Leave quarterly reporting. However, if a city has employees not covered by UI (such as elected officials and election judges, for example) wage details for those uncovered employees will need to be submitted through a separate Paid Leave Only account.</p>
October 31	Form 941 –3rd Quarter Deadline. Due date to file Form 941 reporting 3 rd Quarter of 2024. Form 941 reports income taxes, social security tax, or Medicare tax withheld from employee's paychecks, and pays the employer's portion of social security or Medicare tax. Typically, 4th quarter is due January 31; 1st Quarter is due April 30, 2nd Quarter is due July 31, 3rd Quarter is due October 31.

DATE(S)	REMINDER
October 31	Minnesota Withholding Tax. Minnesota Withholding Tax is state income tax you as an employer take out of your employees' wages. You then send this money as deposits to the Minnesota Department of Revenue and file withholding tax returns. https://www.revenue.state.mn.us/withholding-tax#:~:text=Minnesota%20Withholding%20Tax%20is%20state,they%20provide%20for%20your%20business .
November 2024	
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
Reminder to conduct nondiscrimination testing on city FSA and Section 125 plans	Medical and Dependent Care FSA and Section 125 plans are subject to non-discrimination testing, which should be performed at least annually. Reminder: While testing can be done earlier in the Plan Year to allow for corrections, non-discrimination testing must be satisfied on the last day of the Plan Year.
November 11	Veterans Day - City offices closed
November 15 (suggested reminder date; not mandatory)	Form W-4. Consider sending a helpful reminder to employees to submit a new Form W-4 if withholding allowances have changed or will change in the next year (i.e., change in marital status) before Friday, November 29, 2024. The IRS offers this calculator to help employees complete a new Form W-4. Employees claiming exempt must complete a new W-4 by February 15 of each year to continue exempt withholding, including W-4MN 2023, W-4 forms are available from the IRS: https://www.irs.gov/forms-pubs/about-form-w-4 . Please note from the MN Department of Revenue's website, employees may need to complete Form W-4MN in addition to Form W-4. https://www.revenue.state.mn.us/form-w-4mn .
November 18	CDL drivers in a "prohibited" status in the Clearinghouse will lose their commercial driving privileges. November 18, 2024 is the compliance date for the second Clearinghouse final rule (Clearinghouse II). This means that CDL drivers in a "prohibited" status in FMCSA's CDL Drug and Alcohol Clearinghouse will now lose their State-issued commercial driving privileges until they complete the return-to-duty (RTD) process, as established by 49 CFR part 40, subpart O. https://clearinghouse.fmcsa.dot.gov/
November 28	Thanksgiving Day - City offices closed

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December 2024	
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
No specific deadline	Posting of top three salaries. - Cities with a population of more than 15,000 population must annually notify residents of the positions and base salaries of its three highest paid positions. Generally, the city should not consider overtime in determining which positions are the three highest paid for purposes of complying with this requirement. See: Minn. Stat. § 471.701 .
No due date – just a good time of year to review this.	Employment Law Posters. Make sure your city has current employment posters posted in each building where you have employees. You can go to MN Department of Labor Required Posters and US Dept. of Labor Required Posters to print out federal and state required posters and/or order free laminated posters. Generally, the law requiring the labor law poster will indicate for whom it must be displayed, and some posters must be displayed in places available to job applicants, as well as employees. The State Minimum Wage poster is updated annually and a new one needs to be posted by January 1, 2025.
No due date – just an idea.	Consider emailing employees on “old” and “new” pertinent items. Consider including: <ul style="list-style-type: none"> ✓ Reminder if your city offers a flexible spending account program (medical and dependent care) when any remaining bills must be submitted by and what happens to unused dollars. ✓ When W-2s will be ready. ✓ The new year mileage reimbursement rate (https://www.irs.gov/tax-professionals/standard-mileage-rates). ✓ Reminders to check new paystub for accuracy on benefit deductions and pay rates. ✓ Reminder on the PERA contribution rates. ✓ Reminder on the Social Security and Medicare tax rates for the new year. ✓ https://www.irs.gov/publications/p80#:~:text=Social%20security%20and%20Medicare%20tax,employee%20or%2012.4%25%20for%20both.

DATE(S)	REMINDER
Reminder	<p>Minnesota’s Wage Theft law -Employee Notifications and documentation retention.</p> <p>In addition to specific written notification for new hires, when an employer plans to make changes to information required to be provided in the written notice that affect employees hired prior to July 1, 2019 (for employees who have not already received a written notice), the employer must provide those employees a written notice that includes all the information – including the changes – required under the new law prior to the date the changes take effect. The written notice must be signed by employees acknowledging receipt. Thereafter, the employer would only need to provide those employees the changes to the information in the written notice in English and the language requested by the employees, if any, prior to the date the changes take effect. For additional requirements under the law see:</p> <p>Minn. Stat. § 177.30. Minn. Stat. §181.032.</p>
No due date, but should be included in regular benefit communication to employees	<p>Section 1557: Effective 10/16/16 HHS implemented Section 1557 which prohibits discrimination on the basis of race, color, national origin, sex (including gender identity), age, or disability for any health program or activity, any part of which receives federal funding or assistance, or under any program or activity that is administered by an executive agency, or any program of activity administered by an entity established by title I of PPACA. The final regulations also provided guidance on access for individuals with limited English proficiency, and communication for individuals with disabilities. Covered entities are required to provide notices and taglines to all eligible individuals (including COBRA, FMLA, etc.). These notices and taglines must appear in significant publications and communications targeted to beneficiaries, enrollees, applicants. <i>For more information, please visit the HHS website at https://www.hhs.gov/civil-rights/for-individuals/section-1557/index.html</i> (Recent Occurrences: On June 12, 2020 HHS OCR has announced a final rule revising its Section 1557 regulations. Read the final rule and Fact Sheet). On May 10, 2021, the Biden Administration announced that the HHSA Office of Civil Rights (OCR) will include gender identity and sexual orientation as it interprets and enforces Section 1557’s prohibition against sex discrimination.</p>
Prepare for January	<p>Prepare Wellness Program Notices for the upcoming plan year:</p> <p>➤ Wellness Program Notice of Availability of Reasonable Alternative Disclosures- plans must disclose availability of a reasonable alternative standard to qualify for wellness program’s reward in all plan materials describing health-contingent wellness programs- Sample language available at: https://www.dol.gov/sites/dolgov/files/ebsa/about-ebsa/our-activities/resource-center/publications/compliance-assistance-guide-appendix-c.pdf (see page 139).</p>

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Prepare for January	<ul style="list-style-type: none"> ➤ Wellness Program Notice Required by EEOC – If wellness program includes disability-related inquiries or medical examinations, employer must provide employees with a notice describing what medical information will be obtained, how it will be used and how it will be protected from improper disclosure. Sample language at: https://www.eeoc.gov/laws/regulations/ada-wellness-notice.cfm. ➤ GINA notice and authorization required if asking for genetic information to spouses. The exception that allows employers to acquire genetic information as part of a wellness program or health plan requires both a notice to the individual and an authorization. More information available at: https://www.eeoc.gov/laws/regulations/qanda-gina-wellness-final-rule.cfm.
December 25	City offices closed in observance of Christmas Day
December 31	CHIP and WHCRA Notices. If you didn't include with your open enrollment materials, this is the deadline for Plan Administrators to provide the Children's Health Insurance Program (CHIP) Notice and Women's Health and Cancer Rights Act (WHCRA) Notice.
January 2025	
January 1	City offices closed in observance of New Year's Day
January 1	<p>MN Earned Sick and Safe Time (ESST) application to other paid law is effective– Ensure your city has reviewed the statutory changes to ESST: If an employer provides employees with paid time off (PTO) or other paid leave that is more than the amount required under the ESST law for absences due to personal illness or injury, the additional paid leave must meet the same requirements as the ESST hours, other than the ESST accrual and carryover requirements outlined in Minn. Stat. § 181.9446. For example, if an employee receives 50 hours of sick leave in addition to the minimum requirement of 48 ESST hours per year, with a few limited exceptions outlined in Minn. Stat. § 181.9448, the employer must follow the ESST requirements about notice, documentation, anti-retaliation, replacement workers and more for the sick leave hours in addition to the ESST hours. Refer to Section 12.01 of the LMC's model personnel policy template: https://www.lmc.org/wp-content/uploads/documents/Personnel-Policy-Template.docx.</p> <p>For the few cities with an ESST ordinance in place, the city will still need to ensure compliance with both state and city ESST requirements.</p>

DATE(S)	REMINDER
January 1	<p>Minnesota’s New Minimum Wage Rates are Effective.</p> <p>The Minnesota's minimum-wage rate for all employers, including large and small employers, effective Jan. 1, 2025, is \$11.13/hour. Recall, Minnesota law requires employers to display some state-mandated posters in a location where employees can easily see them. An updated minimum-wage rate poster, as well as other state workplace posters, can be found at www.dli.mn.gov/about-department/workplace-posters.</p> <p>MN Dep’t of Labor and Industry: Minimum wage in Minnesota.</p>
January 1 **WILL NOT GO INTO EFFECT **	<p>New salary threshold for Exempt Employees- The Fair Labor Standards Act's (FLSA) salary threshold for white-collar exemptions from overtime pay will increase to \$1,128 per week (\$58,656 annually) on January 1, 2025. See: https://www.lmc.org/wp-content/uploads/documents/FLSA-Determining-Exempt-Versus-Nonexempt-Status.pdf</p> <p>** On November 15, 2024, the U.S. District Court for the Eastern District of Texas vacated and set aside the U.S. Department of Labor’s final regulation increasing the salary threshold for the “white collar” overtime exemption under the Fair Labor Standards Act (FLSA) on a nationwide basis.</p>
January 1	<p>Annual Health Flexible Spending Account limit. The 2025 limit increases to \$3,300 from \$3,200 in 2024. Refer to Revenue Procedure 2024-25.</p>
January 1	<p>Annual Health Savings Account limit. In Revenue Procedure 2024-25 the IRS confirmed HSA contribution limits effective for calendar year 2025</p> <p>2025 HSA Contribution Limits:</p> <ul style="list-style-type: none"> • Self-Only: \$4,300 (up from \$4,150 in 2024) • Family: \$8,5500 (up from \$8,300 in 2024) <p>2025 HDHP Minimum Deductible:</p> <ul style="list-style-type: none"> • Self-Only: \$1,650 (up from \$1600 in 2024) • Family: \$3,300 (up from \$3,200 in 2024)
January 1 continued	<p>2025 HDHP Maximum Out-of-Pocket Expenses:</p> <ul style="list-style-type: none"> • Self-Only: \$8,300 (up from \$8050 in 2024) • Family: \$16,600 (up from \$16,100 in 2024)
January 1	<p>457 Deferred Compensation Plans. The maximum contribution for 457(b) deferred compensation plans was increased to \$23,500 in 2025. Employees age 50 or older may contribute up to an additional \$7,500 for a total of \$31,000. For reference, the 2024 limit is \$23000 https://www.irs.gov/retirement-plans/plan-participant-employee/retirement-topics-457b-contribution-limits & https://www.irs.gov/newsroom/401k-limit-increases-to-23500-for-2025-ira-limit-remains-7000</p>

DATE(S)	REMINDER
January 1	PERA. The PERA Coordinated Plan 2024 contribution rates remained the same for both employers (7.50%) and employees (6.50%). See: MN PERA Contribution rates . The PERA Police & Fire Plan 2025 contribution rates remain at 11.80% for employees and 17.70% for employers.
January 1	Medicare. The 2025 employer rate remained unchanged at 1.45%. Refer to: Social Security & Medicare Tax Rates .
January 1	Social Security. The 2025 maximum wage base increased to \$176,100 from \$168,600 in 2024. The 2025 Social Security tax rate remains at 6.2%. The SSA posted this fact sheet summarizing the 2024 changes.
January 1	Mileage Reimbursement. The 2025 standard mileage rates for the use of a car (also vans, pickups or panel trucks) have increased 3 cents to 70 cents per mile for business miles driven. See: https://www.irs.gov/newsroom/irs-increases-the-standard-mileage-rate-for-business-use-in-2025-key-rate-increases-3-cents-to-70-cents-per-mile
January 1	City offices closed in observance of New Year's Day
January 2	OSHA secure site open to receive submission of illness and injury records from employers.
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
No specific deadline	Reminder of FMCSA Clearinghouse reporting and queries. As of 2020 employers of CDL drivers subject to the DOT drug and alcohol testing rules are required to query the agency's Commercial Driver's License (CDL) Drug and Alcohol Clearinghouse ("Clearinghouse") before hiring new drivers. This database contains information pertaining to violations of the DOT drug and alcohol testing program for holders of CDLs. In addition, at least once a year, employers will be required to query the Clearinghouse for current drivers determine whether current employees have incurred drug or alcohol violations while working for another employer. FMCSA: Drug and Alcohol Clearinghouse Frequently Asked Questions .
January 20	Martin Luther King Day - City offices closed
January 31	Form 941 – 4th Quarter Deadline. Due date to file Form 941 reporting 4 th Quarter of 2024. Form 941 reports income taxes, social security tax, or Medicare tax withheld from employee's paychecks, and pays the employer's portion of social security or Medicare tax. Typically, 4th quarter is due January 31; 1st Quarter is due April 30, 2nd Quarter is due July 31, 3rd Quarter is due October 31.

DATE(S)	REMINDER
January 31	<p>Minnesota Withholding Tax. Minnesota Withholding Tax is state income tax you as an employer take out of your employees' wages. You then send this money as deposits to the Minnesota Department of Revenue and file withholding tax returns.</p> <p>https://www.revenue.state.mn.us/withholding-tax#:~:text=Minnesota%20Withholding%20Tax%20is%20state,they%20provide%20for%20your%20business.</p>
January 31	<p>Deadline for employers to furnish Form W-2 to employees</p> <p>Forms W-2 are due to employees by January 31. Employers must file copies of their Form W-2, Wage and Tax Statements, and Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration by January 31. See: Instructions for Filing W-2.</p>
January 31	<p>Deadline to furnish Form 1099 to contractors and vendors</p> <p>Forms 1099-MISC, Miscellaneous Information and Forms 1099-NEC, Nonemployee Compensation are due to recipients by January 31. A separate Form 1096 Annual Summary and Transmittal of U.S. Information Returns is completed for each type of Form 1099 being filed. Form 1096 filed with Forms 1099-NEC must be filed by January 31, 2024. Form 1096 filed with Forms 1099-MISC must be filed by February 28, 2025, or March 31, 2025, if filing electronically. Various other due dates related to Form 1099 can be found on the form's instructions at IRS.gov.</p>
January 31	<p>Minnesota Pay Equity Report Due. Cities with one or more employees must file a pay equity implementation report every three years as required by the Department. Pay Equity Implementation Report must be received by MMB by January 31 with all information submitted on the form that which was in place as of December 31.</p> <p>https://mn.gov/mmb/employee-relations/compensation/laws/local-gov/local-gov-pay-equity/.</p>
January 31	<p>MN Quarterly Unemployment Wage Detail Report Deadline. Date to file Minnesota Quarterly Unemployment Wage Detail Report is Jan. 31. Each quarter, employers with employees in covered employment are required to submit a wage detail report electronically; reports must be received on or before the last day of the month following the end of the calendar quarter.</p> <p>Additionally, MN Paid Leave reporting due. To determine eligibility and benefit payments for Minnesotans when Paid Leave launches in January 2026, Minnesota employers need to report quarterly wage details for their employees. Many city employees are covered by UI so those quarterly wage detail reports will also meet Paid Leave quarterly reporting. However, if a city has employees not covered by UI (such as elected officials and election judges, for example) wage details for those uncovered employees will need to be submitted through a separate Paid Leave Only account.</p>

DATE(S)	REMINDER
January 31, or within 30 days upon a request, for 1095-C forms requested by employees	<p>Legislation was signed on December 23, 2024, easing the Employer Mandate reporting and disclosure requirements under the Patient Protection and Affordable Care Act (ACA), including:</p> <ul style="list-style-type: none"> Disclosing Forms 1095-C to Individuals Large employers will not need to distribute 1095-C to individuals in January, and instead can meet their Form 1095 distribution requirements by posting a notice* of availability and then only distributing the forms upon request. The 1095-C must be provided by January 31 or within 30 days upon a request, whichever is later. <p>*The IRS issued Notice 2025-15 on the alternative furnishing method of 1095-C statements to full-time employees, but, unfortunately, does not provide model language. The notice must include an email address, a physical address to which a request for a statement may be sent, and a telephone number that full-time employees may use to contact the provider with any questions. A notice posted on an employer's website must be written in plain, non-technical terms and with letters of a font size large enough, including any visual clues or graphical figures, to call to a viewer's attention that the information pertains to tax statements reporting that individuals had health coverage.</p> <p>For example, an ALE's website provides a clear and conspicuous notice if it</p> <ol style="list-style-type: none"> includes a statement on the main page—or a link on the main page, reading "Tax Information," to a secondary page that includes a statement—in capital letters, "IMPORTANT HEALTH COVERAGE TAX DOCUMENTS"; explains how responsible individuals may request a copy of Form 1095-C, Employer Provided Health Insurance Offer and Coverage (or, for an ALE member that sponsors a self-insured group health plan and makes a return in accordance with Regulations section 1.6055-1(f)(2)(i), explains how non-full-time employees and nonemployees who are enrolled in the plan may request a copy of Form 1095-C, Employer-Provided Health Insurance Offer and Coverage); and includes the ALE's email address, mailing address, and telephone number. <p>The notice must be posted on the employer's website by March 3, 2025, and must be retained in the same location on its website through October 15, 2025. Alternatively, employers are also permitted to provide the Forms electronically if an individual consents to that delivery.</p>

DATE(S)	REMINDER
	<ul style="list-style-type: none"> Employer Penalty Process The new law also provided additional relief with respect to the Employer Mandate penalty process. If an employer receives a Letter 226-J penalty assessment notice, the new legislation increases the employer's response time for appeal to 90 days (from 30-days). Also, the retroactive period for which the IRS can levy such penalties is now limited to six years.
	<ul style="list-style-type: none"> Covered Individuals' Tax Identification Numbers Historically, large employers were required to gather social security numbers (SSNs) and tax identification numbers (TINs) for individuals covered by their plan. If the SSN/TIN was not provided upon first request, employers were required to request the SSN/TIN two more times before the employer substituting with the individual's date of birth. Employers can now avoid the additional solicitations and use the date of birth when the individual's SSN/TIN is unavailable.
February 2025	
February 1(thru April 30)	OSHA Form 300A Posted. Form 300A must remain posted from February 1 through April 30. More information can be found here: OSHA Recordkeeping .
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
February 17	President's Day - City offices closed
February 28	Form 1096 filed with Forms 1099-MISC must be paper filed by February 28, 2024, or March 31, 2025, if you file electronically. Various other due dates related to Form 1099 can be found on the form's instructions at www.IRS.gov .
February 28 – paper filing*	Forms 1094-B, 1095-B, 1094-C and 1095-C**. Paper filing of 1095s (and 1094 transmittals) to IRS : 1094-B , 1095-B , 1094-C , 1095-B and 1095-C** . Paper filing is only allowed for organizations filing less than 10 returns. See March 31 below for organizations filing 10 or more which need to file electronically.
	<i>*Employers needing an extension on IRS filing may apply for a 30-day extension by completing Form 8809 to avoid incurring penalties. Employers will not be required to provide an explanation to receive the extension. The extension will be granted automatically when Form 8809 is submitted by the filing deadline of February 28 or March 31, as applicable; however, it is recommended that Form 8809 be filed as soon as an employer is aware that an extension is needed. Form 8809 may be submitted on paper or through the FIRE system as either a fill-in form or an electronic file.</i>

DATE(S)	REMINDER
	<p><i>No signature is required. A second extension for undue hardship can be filed to receive an extra 30 days (60 days total). This hardship extension is not automatic and will generally be granted only when the employer can show that extenuating circumstances prevented filing by the date granted by the first request. To receive the second 30-day extension, an employer must submit a second Form 8809 before the end of the first extension period.</i></p>
<p><i>Refer to January 31 entry</i></p>	<p>**Legislation was signed on December 23, 2024, easing the Employer Mandate reporting and disclosure requirements under the Patient Protection and Affordable Care Act (ACA), including:</p> <ul style="list-style-type: none"> Disclosing Forms 1095-C to Individuals Large employers will not need to distribute 1095-C to individuals in January, and instead can meet their Form 1095 distribution requirements by posting a notice*** of availability and then only distributing the forms upon request. The 1095-C must be provided by January 31 or within 30 days upon a request, whichever is later. <p>*** The IRS issued Notice 2025-15 on the alternative furnishing method of 1095-C statements to full-time employees, but, unfortunately, does not provide model language. The notice must include an email address, a physical address to which a request for a statement may be sent, and a telephone number that full-time employees may use to contact the provider with any questions. A notice posted on an employer’s website must be written in plain, non-technical terms and with letters of a font size large enough, including any visual clues or graphical figures, to call to a viewer’s attention that the information pertains to tax statements reporting that individuals had health coverage.</p> <p>For example, an ALE’s website provides a clear and conspicuous notice if it</p> <ol style="list-style-type: none"> includes a statement on the main page—or a link on the main page, reading “Tax Information,” to a secondary page that includes a statement—in capital letters, “IMPORTANT HEALTH COVERAGE TAX DOCUMENTS”; explains how responsible individuals may request a copy of Form 1095-C, Employer Provided Health Insurance Offer and Coverage (or, for an ALE member that sponsors a self-insured group health plan and makes a return in accordance with Regulations section 1.6055-1(f)(2)(i), explains how non-full-time employees and nonemployees who are enrolled in the plan may request a copy of Form 1095-C, Employer-Provided Health Insurance Offer and Coverage); and includes the ALE’s email address, mailing address, and telephone number. <p>The notice must be posted on the employer’s website by March 3, 2025, and must be retained in the same location on its website through October 15, 2025. Alternatively, employers are also permitted to provide the Forms electronically if an individual consents to that delivery.</p>

DATE(S)	REMINDER
	<ul style="list-style-type: none"> Covered Individuals' Tax Identification Numbers Historically, large employers were required to gather social security numbers (SSNs) and tax identification numbers (TINs) for individuals covered by their plan. If the SSN/TIN was not provided upon first request, employers were required to request the SSN/TIN two more times before the employer substituting with the individual's date of birth. Employers can now avoid the additional solicitations and use the date of birth when the individual's SSN/TIN is unavailable.
	<ul style="list-style-type: none"> Employer Penalty Process The new law also provided additional relief with respect to the Employer Mandate penalty process. If an employer receives a Letter 226-J penalty assessment notice, the new legislation increases the employer's response time for appeal to 90 days (from 30-days) Also, the retroactive period for which the IRS can levy such penalties is now limited to six years.
February 28	Due date to file the PERA Exclusion Report. Under Minnesota law, every governmental unit that is eligible to participate in PERA is required to submit an Annual Exclusion Report at the end of each calendar year. The report must provide information about all employees who worked any amount during the reporting year and were not members of a PERA Defined Benefit or Defined Contribution Plan or another Minnesota public retirement system. Due to a change in state law, governing-body officials (such as city council) are no longer required to be reported on the Annual Exclusion Report.
February 29	Medicare Creditable Coverage Disclosure to CMS. Employers whose health care plans include prescription drug benefits for active employees (or retirees) who are Medicare-eligible must report whether their drug benefit is creditable coverage to the federal Centers for Medicare & Medicaid Services (CMS) by March 1 for calendar-year plans.
February 29	The Centers for Medicare and Medicaid Services (CMS) must be notified via an online questionnaire no later than 60 days after the start of your new plan year about your creditable/non-creditable coverage status. https://www.cms.gov/Medicare/Prescription-Drug-Coverage/PrescriptionDrugCovContra/RxContracting_ReportingOversight.html CMS Creditable Coverage.

DATE(S)	REMINDER
March 2025	
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
March 3	<p>Form 1095-C* – Applicable Large Employers are responsible for furnishing their employees with a Form 1095-C* by March 3, 2025. In December 2022, the IRS issued final regulations making permanent an automatic 30-day extension for providing statements to employees. Because of the permanent extension, <u>further extensions are not available.</u></p> <p>See: Instructions for Forms 1094-C and 1095-C; 1095-B and 1095-C. New instructions link: https://www.irs.gov/pub/irs-pdf/i109495c.pdf https://www.irs.gov/pub/irs-drop/n-18-94.pdf.</p> <p>Note: In July 2021 the IRS released a draft Form 1095-C for filing in 2022, which applies for coverage held in 2021: Employer-Provided Health Insurance Offer and Coverage.</p>
Refer to January 31 entry	<p>* Legislation was signed on December 23, 2024, easing the Employer Mandate reporting and disclosure requirements under the Patient Protection and Affordable Care Act (ACA), including:</p> <ul style="list-style-type: none"> • Disclosing Forms 1095-C to Individuals <p>Large employers will not need to distribute 1095-C to individuals in January, and instead can meet their Form 1095 distribution requirements by posting a notice** of availability and then only distributing the forms upon request. The 1095-C must be provided by January 31 or within 30 days upon a request, whichever is later.</p> <p>** The IRS issued Notice 2025-15 on the alternative furnishing method of 1095-C statements to full-time employees, but, unfortunately, does not provide model language. The notice must include an email address, a physical address to which a request for a statement may be sent, and a telephone number that full-time employees may use to contact the provider with any questions. A notice posted on an employer's website must be written in plain, non-technical terms and with letters of a font size large enough, including any visual clues or graphical figures, to call to a viewer's attention that the information pertains to tax statements reporting that individuals had health coverage.</p>

DATE(S)	REMINDER
	<p>For example, an ALE’s website provides a clear and conspicuous notice if it</p> <ol style="list-style-type: none"> 1) includes a statement on the main page—or a link on the main page, reading “Tax Information,” to a secondary page that includes a statement—in capital letters, “IMPORTANT HEALTH COVERAGE TAX DOCUMENTS”; 2) explains how responsible individuals may request a copy of Form 1095-C, Employer Provided Health Insurance Offer and Coverage (or, for an ALE member that sponsors a self-insured group health plan and makes a return in accordance with Regulations section 1.6055-1(f)(2)(i), explains how non-full-time employees and nonemployees who are enrolled in the plan may request a copy of Form 1095-C, Employer-Provided Health Insurance Offer and Coverage); and 3) includes the ALE’s email address, mailing address, and telephone number. <p>The notice must be posted on the employer’s website by March 3, 2025, and must be retained in the same location on its website through October 15, 2025. Alternatively, employers are also permitted to provide the Forms electronically if an individual consents to that delivery.</p>
	<ul style="list-style-type: none"> • Covered Individuals’ Tax Identification Numbers Historically, large employers were required to gather social security numbers (SSNs) and tax identification numbers (TINs) for individuals covered by their plan. If the SSN/TIN was not provided upon first request, employers were required to request the SSN/TIN two more times before the employer substituting with the individual’s date of birth. Employers can now avoid the additional solicitations and use the date of birth when the individual’s SSN/TIN is unavailable.
	<ul style="list-style-type: none"> • Employer Penalty Process The new law also provided additional relief with respect to the Employer Mandate penalty process. If an employer receives a Letter 226-J penalty assessment notice, the new legislation increases the employer’s response time for appeal to 90 days (from 30-days) Also, the retroactive period for which the IRS can levy such penalties is now limited to six years
March 2	<p>Deadline for electronically reporting OSHA Form 300A for calendar year 2024.</p> <p>On Dec. 18, 2023, MNOSHA adopted two Federal Register notices that update electronic submission requirements for employers in 29 CFR 1904.41. This rule requires employers with 20 or more employees to submit form 300A data into federal OSHA’s Injury Tracking Application (ITA). It requires employers with 100 or more employees to submit information from OSHA Forms 300 (Log of Work-Related Injuries and Illnesses) and 301 (Injury and Illness Incident Report). This final rule became effective January 1, 2024.</p> <p>MN OSHA Compliance: Recordkeeping Standard.</p>

DATE(S)	REMINDER
March 31 – electronic filing*	<p>Forms 1094-B, 1095-B, 1094-C and 1095-C* - E-filing of 1095s (and 1094 transmittals) to IRS. The deadline for paper filing with the IRS for coverage provided during the 2023 calendar year is February 28, 2025, and the deadline for those required to file electronically is March 31, 2025. Also see above under February 28th. Entities filing 10 or more returns must file electronically.</p> <p>https://www.irs.gov/pub/irs-pdf/i109495c.pdf.</p> <p><i>*Employers needing an extension on IRS filing may apply for a 30-day extension by completing Form 8809 to avoid incurring penalties. Employers will not be required to provide an explanation to receive the extension. The extension will be granted automatically when Form 8809 is submitted by the filing deadline of February 28 or March 31, as applicable; however, it is recommended that Form 8809 be filed as soon as an employer is aware that an extension is needed. Form 8809 may be submitted on paper or through the FIRE system as either a fill-in form or an electronic file. No signature is required. A second extension for undue hardship can be filed to receive an extra 30 days (60 days total). This hardship extension is not automatic and will generally be granted only when the employer can show that extenuating circumstances prevented filing by the date granted by the first request. To receive the second 30-day extension, an employer must submit a second Form 8809 before the end of the first extension period.</i></p>
Refer to January 31 entry	<p>* Legislation was signed on December 23, 2024, easing the Employer Mandate reporting and disclosure requirements under the Patient Protection and Affordable Care Act (ACA), including:</p> <ul style="list-style-type: none"> Disclosing Forms 1095-C to Individuals Large employers will not need to distribute 1095-C to individuals in January, and instead can meet their Form 1095 distribution requirements by posting a notice** of availability and then only distributing the forms upon request. The 1095-C must be provided by January 31 or within 30 days upon a request, whichever is later. <p>** The IRS issued Notice 2025-15 on the alternative furnishing method of 1095-C statements to full-time employees, but, unfortunately, does not provide model language. The notice must include an email address, a physical address to which a request for a statement may be sent, and a telephone number that full-time employees may use to contact the provider with any questions. A notice posted on an employer's website must be written in plain, non-technical terms and with letters of a font size large enough, including any visual clues or graphical figures, to call to a viewer's attention that the information pertains to tax statements reporting that individuals had health coverage.</p>

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April 2025	
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA’s online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
April 15	Tax Day. The tax deadline typically falls on April 15 each year but can be delayed if it falls on a weekend or holiday.

DATE(S)	REMINDER
April 30	Form 941 – 1st Quarter Deadline. Due date to file Form 941 reporting 1 st Quarter of 2025. Form 941 reports income taxes, social security tax, or Medicare tax withheld from employee's paychecks, and pays the employer's portion of social security or Medicare tax. Typically, 4th quarter is due January 31; 1st Quarter is due April 30, 2nd Quarter is due July 31, 3rd Quarter is due October 31.
April 30	<p>MN Quarterly Unemployment Wage Detail Report Deadline. Date to file Minnesota Quarterly Unemployment Wage Detail Report is April 30. Each quarter, employers with employees in covered employment are required to submit a wage detail report electronically; reports must be received on or before the last day of the month following the end of the calendar quarter.</p> <p>Additionally, MN Paid Leave reporting due. To determine eligibility and benefit payments for Minnesotans when Paid Leave launches in January 2026, Minnesota employers need to report quarterly wage details for their employees. While many city employees are covered by UI so those quarterly wage detail reports will meet Paid Leave quarterly reporting as well. However, if a city has some employees not covered by UI (such as elected officials and election judges, for example) then those wage details for those uncovered employees will need to be submitted through a separate Paid Leave Only account.</p>
April 30	<p>Minnesota Withholding Tax. Minnesota Withholding Tax is state income tax you as an employer take out of your employees' wages. You then send this money as deposits to the Minnesota Department of Revenue and file withholding tax returns.</p> <p>https://www.revenue.state.mn.us/withholding-tax#:~:text=Minnesota%20Withholding%20Tax%20is%20state,they%20provide%20for%20your%20business.</p>
May 2025	
Reminder regarding group insurance bidding	<p>Bidding Group Insurance Every Five Years. Cities with 25 or more employees offering group insurance coverage are required to go out for bids at least once every 60 months. The request for proposal (RFP) must be in writing and public notice of the RFP must be given in the local newspaper at least 21 days prior to the final date for submitting proposals. https://www.revisor.mn.gov/statutes/?id=471.6161.</p> <p>(Note: Now medical plans can allow for certain preventive coverage on high deductible health plans while still remaining HSA eligible. Thus, this is something that employers can consider for future plan years. See IRS 2019-45).</p>
May 1	Can remove prior year OSHA 300A from bulletin board (posted February 1 – April 30).

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May 26	Memorial Day - City offices closed
June 2025	
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
June 19	Juneteenth holiday - City offices closed
July 2025	
July 4	Independence Day (observed) – City offices closed
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
July 31	Form 941 – 2nd Quarter Deadline. Due date to file Form 941 reporting 2 nd Quarter of 2025. Form 941 reports income taxes, social security tax, or Medicare tax withheld from employee's paychecks, and pays the employer's portion of social security or Medicare tax. Typically, 4th quarter is due January 31; 1st Quarter is due April 30, 2nd Quarter is due July 31, 3rd Quarter is due October 31.
July 31	Minnesota Withholding Tax. Minnesota Withholding Tax is state income tax you as an employer take out of your employees' wages. You then send this money as deposits to the Minnesota Department of Revenue and file withholding tax returns. https://www.revenue.state.mn.us/withholding-tax#:~:text=Minnesota%20Withholding%20Tax%20is%20state,they%20provide%20for%20your%20business.

DATE(S)	REMINDER
July 31	<p>MN Quarterly Unemployment Wage Detail Report Deadline. Date to file Minnesota Quarterly Unemployment Wage Detail Report is July 31. Each quarter, employers with employees in covered employment are required to submit a wage detail report electronically; reports must be received on or before the last day of the month following the end of the calendar quarter.</p> <p>Additionally, MN Paid Leave reporting is due on July 31: Every quarter, employers are required to submit a report to the state that details wages paid to their employees. When benefits become available in 2026, this information will determine the premiums paid by employers and employees, and the eligibility and benefit amount for individuals under Paid Leave. Many city employees are covered by UI so those quarterly wage detail reports will also meet Paid Leave quarterly reporting. However, if a city has employees not covered by UI (such as elected officials and election judges, for example) wage details for those uncovered employees will need to be submitted through a separate Paid Leave Only account.</p>
July 31	<p>DPS annual claim reimbursement applications are due no later than August 1 for cities to apply for reimbursements for the previous fiscal year to help defray costs paid for continued health insurance coverage (as well as costs associated with the psychological treatment) as required by law under Minnesota Statute § 299A.465 in the event a city has disabled peace officers and firefighters.</p> <p>https://dps.mn.gov/divisions/co/programs/public-safety-officer-benefit-program/Pages/default.aspx.</p>
August 2025	
Within 14 days following each payroll	<p>PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/.</p>
By August 31	<p>Department of Labor and Industry announces new Minnesota minimum wage rates by Aug. 31 annually. Both the small and large employer rates will be adjusted for inflation at a rate to be determined by the commissioner of the Department of Labor and Industry and announced by Aug. 31 annually.</p> <p>MN Dep't of Labor and Industry: Minimum wage in Minnesota.</p>

DATE(S)	REMINDER
September 2025	
September 1 (suggested reminder date, not mandatory on this date)	<p>To prepare for open enrollment, cities offering health insurance to their employees will want to review required annual notices, including:</p> <ul style="list-style-type: none"> • Initial COBRA Notice (Note, if employee is married this notice must go to spouse as well). • Notice of HIPAA Special Enrolment Rights (Note, if employee is married this notice must go to spouse as well). • Annual CHIPRA Notice. • WHCRA Notice • Medicare Part D Notices (Creditable Coverage Notices). • HIPAA Privacy Notice (if applicable). If program has a benefit/premium differential, notify participants there is a reasonable alternative available. • Wellness Program Notices (if applicable). • Public Service Loan Forgiveness Eligibility (a good reminder to send out this notice). • Electronic Disclosure Notice (While not required, some cities, as a non-ERISA group, choose to use this Electronic Disclosure Notice since employee emails may change). • Summary of Benefits and Coverage (SBC) will need to be provided to employees by the first day of open enrollment. If employee is married, this notice must go to spouse as well. • Provide annual notice to employees when the employer offers a qualified transportation fringe benefit. • Note that self-funded medical plans have other notice requirements. If you have questions, please reach out to the HR & Benefits team at LMC.
Within 14 days following each payroll	<p>PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/.</p>
September 1	Labor Day – City offices closed
October 2025	
Within 14 days following each payroll	<p>PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/.</p>

DATE(S)	REMINDER
October 15	<p>Part D Notice of Creditable Coverage (the “Notice”) is due to employees. Technically, employers must provide the Notice only to “Part D eligible individuals” who are enrolled or seeking to enroll in the employer’s prescription drug coverage. This includes all individuals enrolled in Medicare Part A or Part B (or considering enrolling in) who live in the service area of a Part D plan. As a practical matter, employers will not know which employees, spouses, or dependents are enrolled in Part A or Part B, and they will not know which individuals are seeking to enroll in the employer’s plan.</p> <p>Therefore, employers generally provide the Notice to all employees. https://www.cms.gov/medicare/employers-plan-sponsors/creditable-coverage/model-notice-letters.</p>
October 31	<p>MN Quarterly Unemployment Wage Detail Report Deadline. Date to file Minnesota Quarterly Unemployment Wage Detail Report is October 31. Each quarter, employers with employees in covered employment are required to submit a wage detail report electronically; reports must be received on or before the last day of the month following the end of the calendar quarter.</p> <p>Additionally, MN Paid Leave reporting due. To determine eligibility and benefit payments for Minnesotans when Paid Leave launches in January 2026, Minnesota employers need to report quarterly wage details for their employees. While many city employees are covered by UI so those quarterly wage detail reports will meet Paid Leave quarterly reporting as well. However, if a city has some employees not covered by UI (such as elected officials and election judges, for example) then those wage details for those uncovered employees will need to be submitted through a separate Paid Leave Only account.</p>
October 31	<p>Form 941 – 3rd Quarter Deadline. Due date to file Form 941 reporting 3rd Quarter of 2025. Form 941 reports income taxes, social security tax, or Medicare tax withheld from employee's paychecks, and pays the employer's portion of social security or Medicare tax. Typically, 4th quarter is due January 31; 1st Quarter is due April 30, 2nd Quarter is due July 31, 3rd Quarter is due October 31.</p>
October 31	<p>Minnesota Withholding Tax. Minnesota Withholding Tax is state income tax you as an employer take out of your employees’ wages. You then send this money as deposits to the Minnesota Department of Revenue and file withholding tax returns. https://www.revenue.state.mn.us/withholding-tax#:~:text=Minnesota%20Withholding%20Tax%20is%20state,they%20provide%20for%20your%20business.</p>

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November 2025	
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
November 11	Veterans Day - City offices closed
November 27	Thanksgiving Day - City offices closed
By December 2025	MN Paid Leave Employee Notice- By December 2025, employers must inform their employees about their rights and benefits under this new program. Minnesota Paid Leave will provide written materials, workplace notice posters, and other informational materials that employers can use to meet their requirements and support a culture of care through Paid Leave in their workplaces.
December 2025	
December 25	Christmas Day – City offices closed
Within 14 days following each payroll	PERA Contribution Reporting. At the end of each payroll cycle, you will remit payment of all employee and employer contributions along with a Salary Deduction Report that provides earnings and payroll data. Generally, the payment and data are sent using PERA's online services. To avoid a late charge, the payment and SDR need to be received by PERA within 14 calendar days after the date the employees are paid. https://mnpera.org/employers/reporting-basics/contribution-reporting/ .
No specific deadline	Posting of top three salaries. - Cities with a population of more than 15,000 population must annually notify residents of the positions and base salaries of its three highest paid positions. Generally, the city should not consider overtime in determining which positions are the three highest paid for purposes of complying with this requirement. See: Minn. Stat. § 471.701 .
Prepare for January	Prepare Wellness Program Notices for the upcoming plan year: Wellness Program Notice of Availability of Reasonable Alternative Disclosures- plans must disclose availability of a reasonable alternative standard to qualify for wellness program's reward in all plan materials describing health-contingent wellness programs- Sample language available at: https://www.dol.gov/sites/dolgov/files/ebsa/about-ebsa/our-activities/resource-center/publications/compliance-assistance-guide-appendix-c.pdf (See page 139).

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Prepare for January	<p>➤ Wellness Program Notice Required by EEOC – If wellness program includes disability-related inquiries or medical examinations, employer must provide employees with a notice describing what medical information will be obtained, how it will be used and how it will be protected from improper disclosure. Sample language at: https://www.eeoc.gov/laws/regulations/ada-wellness-notice.cfm.</p> <p>➤ GINA notice and authorization required if asking for genetic information to spouses. The exception that allows employers to acquire genetic information as part of a wellness program or health plan requires both a notice to the individual and an authorization. More information available at: https://www.eeoc.gov/laws/regulations/qanda-gina-wellness-final-rule.cfm See LMC - Workplace Wellness Plan Design for a summary of legal issues around workplace wellness program design.</p>
No due date- just a good time to remember this annually for existing employee notification	<p>Promotion of student loan forgiveness program. On an annual basis for existing employees, and within two weeks of a newly hired employee's first day of work, public employers are required to provide written or electronic information regarding the federal student loan forgiveness program, including a one-page letter, fact sheet, and frequently asked questions, all of which have been created and made available to employers by the Office of Higher Education. MN Office of Higher Education: Public Service Loan Forgiveness: For Employers.</p>
December TBA due date	<p>EE0-4 Survey for local government with 100 or more employees and will be due in December 2025. (Since 1993 the EEO4 survey is conducted biennially in every odd-numbered year). The State and Local Government Information Report (EEO-4), EEOC Form 164, also referred to as the EEO-4 report, is a mandatory biennial data collection that requires all state and local governments with 100 or more employees to submit demographic workforce data, including data by race/ethnicity, sex, job category, and salary band. https://www.eeocdata.org/eeo4.</p>