

2025

Human Resources Compliance Calendar



HR, Tax, Leave, and Compliance Dates To Know This Year

Disclaimer: Information furnished on this document should not be taken as legal advice

 **Orbis Human Capital**



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727-755-1878

Human Resources Compliance Calendar

January

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JANUARY

1st = Minimum Wage Increase

- Alaska \$11.91
- Arizona \$14.70
- California \$16.50
- Colorado \$14.81 / \$11.79*
- Connecticut \$16.35
- Delaware \$15.00
- Illinois \$15.00 / \$9.00*
- Maine \$14.65 / \$7.33*
- Michigan \$10.56 / \$4.01*
- Minnesota \$11.13
- Missouri \$13.75 / \$6.88*
- Montana \$10.55
- Nebraska \$13.50
- New Jersey \$15.49 6+ees & \$14.53 less than 5ees / \$5.62*
- New York \$15.50 Statewide
- Ohio \$10.70 / \$5.35*
- Rhode Island \$15.00
- South Dakota \$11.50 / \$5.75*
- Vermont \$14.01 / \$7.01*
- Washington \$16.66

***Tipped**

1st: Various State Laws Effective (See Notes)

- CA
- CT
- DE
- IL
- ME
- MN
- OR
- NY
- NH
- PA
- RI
- WA
- WV

31st:

- Annual Form 940 Due
- Distribute W-2 / W3 and 1099-MISC (Paper & E-File Versions)
- Form W3 Transmittal of Wage and Tax Statements
- Form 1099-NEC is transmitted To The IRS And To Recipients
- Quarterly Forms 941 & 720 Due
- Form 1099-MISC with only boxes 8 & 10 to be sent to recipients
- Form 943 for Agricultural employers due
- Form 944 Employers Annual Federal Tax Return (if IRS states)
- Distribute 1099-R to qualifying employees
- IL employers must post notices about employee's right when it comes to captive audience meetings



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1st

- OSHA Form 300A Posted

10th

- Annual form 940 Due if quarterly FUTA taxes were paid when due

17th

- 1099-MISC (if amounts are reported in boxes 8 or 10) Due to Recipients

21st

- Michigan minimum wage increases again to \$12.48 / \$5.99 tipped

28th:

- 1099-MISC (without NEC) to IRS (Paper File)
- Form 1094-B and 1095-B to IRS (Paper File)
- Form 1094-C and 1095-C to IRS (Paper File)
- Form 8809 (Paper Filing Deadlines)
- Form 8027 Employer's Annual Information Return of Tip Income and Allocated Tips
- Creditable Coverage Disclosure to CMS (for calendar year plans)
- File Form 8922 for corrections



MARCH

1st

- Form M-1 (MEWA) Due
- HIPAA Breach Employee Notification Submitted To OCR

2nd

- Deadline to submit form 300A data to OSHA

3rd

- Creditable Coverage Disclosure to CMS for calendar year plans
- Send Form 1095-B & 1095-C To Employees

15th

- Form 8809 E-filing deadline

31st

- Deadline to file Form 1099s (Electronic)
- Form 1099-MISC due if reporting NEC in box 7
- Forms 1094-C and 1095-C Due to the IRS (Filing Electronically)
- Form 8027 Employer's Annual Information Return of Tip Income and Allocated Tips (paper filers)



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APRIL

1st

- Forms 1094-B or 1095-C Due to the IRS (Filing Electronically)
- Form 8027 Employer's Annual Information Return of Tip Income and Allocated Tips (paper filers)
- Summary Plan Description (SPD) due after 30-90 days after coverage

15th

- Tax Day
- Deadline to file Form 1099s (Electronic)
- Form 8928 Filing Deadline (employer self report COBRA administration compliance failures)
- Q1 2025 Estimated tax payments due
- Last Call for IRA and HSA Contributions

30th

- OSHA 300A Summary posting period ends
- 1st Quarter Deposit of Unemployment Taxes Form 940 if FUTA tax liability is more than \$500
- Quarterly Form 941 & 720 due



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MAY

Remind employees to update their withholdings now they should have completed their taxes from the previous year. They may need to make some adjustments this year

15th

- Non-Profit Tax Returns due, including Form 990 (Form 990, 990-N, 990-EZ, 990-PF)

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JUNE

If you're planning to change your software products for next year, now is the time to begin planning, researching and collecting RFPs from potential vendors.

Also, this month is a good time to remind employees about the PTO policy for summer

1st

- Submit RxDC Reporting for previous calendar year

17th

- Estimated tax payments for the 2nd quarter

30th

- Return of Excess (ROE) Distributions for Failed ADP/ACP Tests for Eligible Automatic Contribution Arrangement



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JULY

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1st

- AK employers to provide Paid Sick Leave
- DC Min Wage for Tipped Employee \$12.00. For Security Officers \$19.39hr plus \$5.36hr for health and welfare fringe benefits
- WA min wage increases in different cities*

*Addt'l details in the chart

29th

- Summary of Material Modification to Plan Participants

31st

- Quarterly Form 941 & 720 Due to IRS
- Form 5500 Due to DOL
- PCORI fees are due
- Form 5330 due - Return of Excise Taxes Related to Employee Benefit Plans
- Form 5558 Filing Deadline for calendar year plans. Request for extension of 2.5 months for additional time to file employee plan returns. This is an extension of time for employee plan returns Form 5500 and Form 8955-SSA
- 2nd Quarter Deposit Form 940 Due if FUTA liability is more than \$500



AUGUST

Consider researching some of the state & federal laws that may affect your company. Or connect with an HR consultant who can assist you with your compliance related tasks.

Start reviewing your benefits packages with your broker in preparation for negotiations

Review employee handbooks if your company plans to roll out a fresh one at the beginning of the year.

1st

- VETS-4212 Filing Open for Federal Contractors

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SEPTEMBER

Prepare for Open Enrollment Communications

30th

- FL Minimum Wage Increases to \$13.00 per hour.
- SAR Furnish to covered participants for calendar year plans deadline
- VETS-4212 Filing Deadline for Federal Contractors

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OCTOBER

Schedule an Open Enrollment session to help employees learn more about the benefits your company has to offer

3rd

- QSEHRA Notice Deadline (for QSEHRAs that begin January 1, 2026)

15th

- Medicare Part D Notice of Creditable Coverage delivered to plan participants
- Extended deadline retirement plan filing using form 5500 - 401K Retirement plan
- Extension for filing income taxes deadline if granted
- Quarterly Form 941 & 720 due

31st

- 3rd Quarter Deposit for Unemployment Taxes Form 940 Due if liability is more than \$500
- Quarterly Form 941 & 720 due

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NOVEMBER

Remind employees who are enrolled in an FSA plan to use what they have in the account; otherwise it will be lost

Remind employees to update their mailing preferences for their W2's

Remind employees about utilizing their PTO if your organization has a cutoff for carryover



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DECEMBER

Communicate any policy changes coming January 1st

1st

- Distribute 401k Safe Harbor, QDIA and Automatic Enrollment required notices to plan participants

15th

- Provide SAR (extended deadline)
- Q4 2025 Estimated Tax Payments Due

29th

- Nondiscrimination testing, 401K plans, 125 Premium Only Plans (POP), and flexible spending account (FSA) nondiscrimination testing (if on calendar plan year)

31st

- Submit Gag clause attestation (GCPCA). Most brokers will file in your behalf

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City or County Specific Minimum Wage

State	City	Rate
Arizona	Flagstaff	\$17.85
Arizona	Tuscon	\$15.00
Colorado	Boulder County, CO	\$16.57 / \$13.55 tipped
Colorado	Denver	\$18.81 / \$15.79 tipped
Colorado	Edgewater	\$16.52 / \$13.50 tipped
New Mexico	Albuquerque	\$11.50 (\$12hr prevailing) / \$7.20 tipped
New Mexico	Las Cruces	\$12.65
Maine	Portland	\$15.50 / \$7.75 tipped
Maine	Rockland	\$15.38 / \$7.69 tipped
Maryland	Howard County	\$16.00
New York	New York City, Long Island, Westchester County	\$16.50 per hour / \$13.75 tipped hospitality / \$11 food service workers / \$19.10 home care aides
Minnesota	Minneapolis	\$15.97
Minnesota	St. Paul more than 101 employees 6-100 employees 5 or less employees	\$15.57 \$14.00 \$12.25

State	City	Rate
Washington	Bellingham	\$17.66 an hour from Jan. 1-April 20, 2025, and \$18.66 an hour from May 1-Dec. 31, 2025
Washington	Burien	\$20.16 with 21-499 FT ees effective July 1, 2025 & \$21.16 for employers with 500+ FT ees
Washington	Everett	Effective July 1, 2025. \$20.24 with 500+ ees and \$18.24 with 15 and 500 employees.
Washington	King County	\$17.29 with less than 15 ees and <\$2mil revenue \$18.29 less than 15 ees and >\$2mil sales \$18.29 with 16-499 ees \$20.29 with 500+ees
Washington	Renton	\$18.90 with 15-500 ees or \$2 mil+ revenue \$19.90 from July 1st - Dec 31st \$20.90 with 501+ employees worldwide
Washington	SeaTac	\$20.71 for hospitality and transportation
Washington	Seattle	\$20.76
Washington	Tukwila	\$20.10 with 15-499 ees or \$2mil+ gross revenue \$21.10 with 500+ employees

California City or County Specific Minimum Wage

California		Min Wage	California Cont....		Min Wage
Belmont, CA		\$18.30	Oakland, CA (hotels w/o health benefits)		\$24.48
Burlingame, CA		\$17.43	Palo Alto, CA		\$18.20
Cupertino, CA		\$18.20	Petaluma, CA		\$17.97
Daly City, CA		\$17.07	Redwood City, CA		\$18.20
East Palo Alto, CA		\$17.45	Richmond, CA (without benefits)		\$17.77
El Cerrito, CA		\$18.34	Richmond, CA (w/ ben)		\$16.50
Foster City, CA		\$17.40	San Carlos, CA		\$17.32
Half Moon Bay, CA		\$17.47	San Diego, CA		\$17.25
Hayward, CA (26 or more employees)		\$17.36	San Jose, CA		\$17.95
Los Altos, CA		\$18.20	San Mateo, CA		\$17.95
Menlo Park, CA		\$17.10	San Mateo Co (unincorporated)		\$17.46
Mountain View, CA		\$19.20	Santa Clara City, CA		\$18.20
Novato, CA (1-25 employees)		\$16.42	Santa Rosa, CA		\$17.87
Novato, CA (26-99 employees)		\$17.00	Sonoma, CA		\$18.02 (26+ ees) \$16.96 (25 or less ees)
Novato, CA (100 or more employees)		\$17.27	South San Francisco, CA		\$17.70
Oakland, CA		\$16.89	Sunnyvale, CA		\$19.00
Oakland, CA (hotels with health benefits)		\$18.36	West Hollywood		\$19.65

Paid Family Medical Leave By State

Alaska

- Employers are to provide Paid Sick Time effective July 1, 2025. Accruals should be 40 for employers with less than 15 employees and 56 hours for companies with more than 15 employees.

California

- Effective January 1, 2025 Paid Sick Leave Usage Expands to include jury duty, to appear in court as a witness in a judicial proceeding. This also prohibits employers from discriminating or retaliating against an employee for taking that time off for those reasons.
- Paid Family Leave Requirements change that prevents employers from requiring workers to take accrued vacation leave before they use the state's paid family leave program

Connecticut

- Effective January 1st, Connecticut Paid Sick Leave Law will be phased in for employers with 25 or more employees. This covers all employees except those who work 120 days or fewer in a year.

Delaware

- Effective January 1st employers must begin contributing to the Healthy Delaware Families Act with is under the statewide paid family and medical leave insurance program

Maine

- Payroll contributions begin 1/1/2025 for Maine's Paid Family and Medical Leave. Notices should be posted in conspicuous location and included in the new hire packets

Minnesota

- Earned Sick and Safe Time Modifications for employers who offer more than the required amount of ESST must permit employees to use such paid leave for personal illness or injury and cannot otherwise restrict the amount of the paid leave it considers ESST.

Oregon

- Beginning January 1, 2025, Paid Leave Oregon (PLO) will provide leave to complete the necessary legal steps for the placement of a foster child or the adoption of a child. This has been covered under the Oregon Family and Medical Leave Act (OFLA) but will be removed as an OFLA leave reason once covered by PLO.

New York

- Pregnant employees will be entitled to 20 hours of Paid Prenatal Leave during any 52-week period, which can be used for healthcare services related to the employee's pregnancy. Employees can take leave in increments as small as one hour. Employers can't ask employees for information about their health condition or request medical records or related documents in order to use paid prenatal leave.

Nebraska

- Effective October 1, 2025 employers must offer paid sick leave to employees—so they can earn one hour of paid sick leave for every 30 hours worked

Washington

- Paid Sick Leave - Expansion that further defines "family member" to include a child's spouse
- State of Emergency - Employers must allow employees to take paid sick leave during declared public emergencies when the employee's child's school or place of care is closed for either a health-related reason or public emergency.

Other New or Amended State Laws To Consider

State	Policy
Alaska	<ul style="list-style-type: none"> Effective July 1, 2025, employers cannot take or threaten to take adverse employment action against an employee for their refusal to: <ul style="list-style-type: none"> attend an employer-sponsored meeting, the primary purpose of which is to communicate the employer’s opinion about religious matters or political matters; or listen to communications, the primary purpose of which is to communicate the employer’s opinion about religious matters or political matters.
California	<ul style="list-style-type: none"> Victim Protection Law Expands reasonable accommodation eligibility to include employees who are victims, or whose family members are victims of “qualifying acts of violence. Drivers License Requirements Prohibited Captive Audience Meetings Prohibited Discrimination law expansion that makes it illegal to discriminate based on a combination of 2 or more protected characteristics Workplace Restraining Orders allows employers to seek a temporary restraining order against an individual who has harassed their employees. It expands the law to include not only violence and threats of violence, but also harassment Beginning July 1, 2025, Los Angeles County retail employers with 300 or more employees (located anywhere) must provide fair workweek protections to retail employees who work at least two hours per work week in unincorporated Los Angeles County.
Illinois	<ul style="list-style-type: none"> Pay Transparency requires employers with at least 15 to include payscale and benefits in their job postings. Reproductive Health Decisions and Family Responsibilities to your EEO policies by 1/1/2025 Ban on Mandatory Workplace Meetings - Under the “Worker Freedom of Speech Act,” prohibits employers from holding mandatory meetings concerning religious or political matters, including discussions on union representation. Employers must post notices about employee’s rights when it comes to captive audience meetings by 1/31/2025 Caregiver Protections makes it unlawful for employers to discriminate against or harass employees based on their family caregiving responsibilities. The legislation adds “family responsibilities” as a protected class under the Illinois Human Rights Act, making it unlawful to refuse to hire, deny a promotion, or discharge an employee based on the employee’s “actual or perceived” responsibility to provide “personal care” to a family member. Reproductive Health Decisions - Prohibits Illinois employers from discriminating against employees for actual or perceived “reproductive health decisions,” amending the Illinois Human Rights Act. This includes contraception, fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care.” Workplace Privacy - Creates several employment protections for individuals when employers use E-Verify. Employers should not impose additional work authorization requirements greater than those required under federal law. Require employers to maintain a copy of an employee's pay stub for at least 3 years and provide employees with copies of their pay stubs upon request. Child Labor - New law introduces changes to the hours minors are allowed to work, specifies additional prohibited occupations for minors, and adds a provision prohibiting discrimination and retaliation.

Other New or Amended State Laws To Consider Continued....

State	Policy
Massachusetts	<ul style="list-style-type: none"> Starting October 29, 2025, employers with 25 or more employees in the state must include a pay range in all job postings. The law applies to internal and external job postings, as well as to third parties recruiting on an employer’s behalf. A pay range also needs to be provided to employees who are offered promotions or transfers to new positions with different job responsibilities. Beginning February 1, 2025, and annually thereafter, covered employers are required to submit their prior year’s EEO-1 wage data report—the information sent to the U.S. Equal Employment Opportunity Commission—to the state secretary.
Minnesota	<ul style="list-style-type: none"> Employers with 30 or more employees in the state will be required to include pay range and a general description of any benefits in their job posts effective January 1, 2025
Nevada	<ul style="list-style-type: none"> Effective July 1, 2025 private employers with six or more employees are required to participate in the Nevada Employee Savings Trust program which is a state-run payroll deduction IRA program for eligible employers who do not have access to a qualified employer-sponsored retirement plan.
New Hampshire	<ul style="list-style-type: none"> Guns at Work - Prohibits certain employers that receive public funds from restricting employees from storing lawful firearms or ammunition in locked vehicles, out of view, in employer parking lots. This also prohibits employers from asking employees whether they have firearms or ammunition in their vehicles and searching their vehicles for firearms or ammunition. July 1, 2025, employers with six or more employees working in New Hampshire must adopt—and give to all employees, including new hires—a lactation accommodation policy that ensures lactating employees have sufficient space and reasonable break periods to express milk during working hours.
New Jersey	<ul style="list-style-type: none"> Starting June 1, 2025, employers with 10 or more employees are required to provide compensation ranges and a general description of benefits on their job posts
New York	<ul style="list-style-type: none"> Equal Rights Amendment - Expansion of the state's constitutional protections against discrimination which includes “by any other person or by any firm, corporation, or institution, or by the state or any agency” based on “race, color, ethnicity, national origin, age, disability, creed, religion, or sex, including sexual orientation, gender identity, gender expression, pregnancy, pregnancy outcomes, and reproductive healthcare and autonomy.” Starting March 4, 2025, employers with 10 or more employees that work in retail stores must have a written workplace violence prevention policy and employee training program. Retail stores don’t include those that primarily sell food to eat on-site.

Other New or Amended State Laws To Consider Continued....

State	Policy
Oregon	<ul style="list-style-type: none"> Warehouse Worker Protections - Imposes notice and recordkeeping requirements on covered employers of certain warehouse workers when using quotas to measure worker productivity.
Pennsylvania	<ul style="list-style-type: none"> Noncompete Laws under the Fair Contracting for Health Care Practitioners Act prohibits enforcement of noncompete covenants with time periods of more than one year entered into by healthcare practitioners and employers as well as impose certain notification requirements on healthcare employers
Rhode Island	<ul style="list-style-type: none"> Temporary Caregiver Insurance - Benefit increase from 6 weeks to 7 weeks in a benefit year. Veterans' Benefits Poster - Employers with more than 50 FTE employees are required to display a poster with information on veterans' benefits and services
Vermont	<ul style="list-style-type: none"> July 1, 2025 employers with five or more employees will be required to include a compensation range with most job ads.
Washington	<ul style="list-style-type: none"> Equal Pay and Opportunities Act Expanded with includes: <ul style="list-style-type: none"> Employees right to talk about their pay and have open wage discussions Prohibits applicants from being required to disclose their wage or salary history. Prohibits enforcement of wage or salary history criteria that must be met for job consideration. Prohibits retaliation. Requires that employers with 15 or more employees include a wage scale or salary range, a general description of all benefits, and a general description of other compensation in job postings.
West Virginia	<ul style="list-style-type: none"> Freezes employer contributions to the state unemployment insurance fund at \$9,500. Requires employers to report to the Labor Commissioner refusal of an offer of employment by an individual who is receiving unemployment benefits and a job referral from Workforce West Virginia.

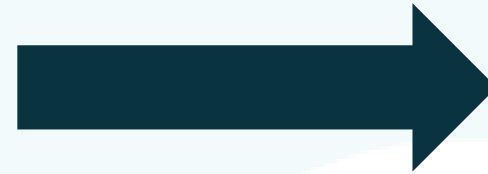
2025 Federal Updates

Health Flexible Spending Account
(HFSA) Contribution Limit



\$3,300 with a max carryover of \$660

Qualified Small Employer Health
Reimbursement Arrangement (QSEHRA)



\$6,350 max for single coverage and
\$12,800 for family coverage

Adoption Assistance Programs



\$17,280 max amount an employer can
provide for adoption assistance

Qualified Commuter Plans - Mass
Transit and Parking



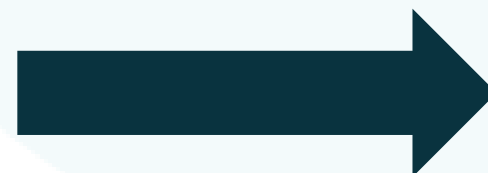
\$325 monthly limit for both qualified
parking and mass transit

ACA Affordability Threshold for 2025
Plan Year



Employee's required contribution to the plan
cannot exceed 9.02% of their income

PCORI Fee for 2025



\$3.47 per covered life for plan years ending
on or after October 1, 2024 and before
October 1, 2025

Thank You

Thanks for downloading the 2025 Human Resources Compliance Calendar. We hope you have found this to be resourceful as you navigate some of the changes and new regulations effective this year.

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