

Compliance Tracker

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A | Submit Medicare Part D Disclosure (calendar-year health plans only)

March 1, 2026

Employers with calendar-year health plans must submit an online form to the Centers for Medicare and Medicaid Services (CMS) by March 1, 2026, indicating whether the health plan's prescription drug coverage is creditable or noncreditable.

B | Submit Electronic Reports to OSHA

March 2, 2026

Employers subject to OSHA's electronic reporting requirement must submit information by March 2, 2026.

C | Notify Employees About Availability of ACA Statements

March 2, 2026

Applicable large employers (ALEs) and non-ALEs with self-insured health plans should post a notice on their websites by March 2, 2026, informing employees they may receive a copy of their Affordable Care Act (ACA) individual statement upon request. Alternatively, individual statements may be automatically furnished by this deadline.

D | Electronically File ACA Returns with the IRS

March 31, 2026

ALEs and non-ALEs with self-insured health plans must electronically file their ACA returns with the IRS by March 31, 2026.

E | Monitor Deadline for Filing the EEO-1 Report

March 2026

Employers with 100 or more employees and certain federal contractors must file EEO-1 reports with the Equal Employment Opportunity Commission (EEOC) by March 31 each year. However, the EEOC usually delays this deadline until later in the year.

A | Medicare Part D Disclosure

Within 60 days of the start of each plan year, employers must submit an [online form](#) to CMS indicating whether their health plan's prescription drug coverage is creditable or noncreditable. Prescription drug coverage is generally considered creditable if its actuarial value equals or exceeds that of the Medicare Part D prescription drug coverage. This disclosure requirement applies when an employer-sponsored group health plan provides prescription drug coverage to individuals who are eligible for coverage under Medicare Part D.

B | OSHA Electronic Reporting

Each year, OSHA requires certain employers to submit information about recordable injuries and illnesses from their [OSHA Form 300A](#) using OSHA's [Injury Tracking Application](#). Affected employers include establishments with 250 or more employees if they are already required to create and maintain OSHA records, as well as establishments with between 20 and 249 employees that belong to certain high-hazard industries. In addition, establishments with 100 or more employees in certain high-hazard industries must submit additional injury and illness information from their [OSHA Forms 300 and 301](#).



C ACA Statements

ALEs and non-ALEs with self-insured health plans should post a clear, conspicuous and reasonably accessible website notice by March 2, 2026, stating that employees may receive a copy of their ACA individual coverage statement upon request. This notice must remain posted through Oct. 15, 2026. ALEs use [Form 1095-C](#), while non-ALEs with self-insured health plans use [Form 1095-B](#) for these statements. In general, requests must be fulfilled within 30 days after the date of the request. Instead of posting the website notice and providing ACA individual statements upon request, employers may automatically furnish these statements to employees by March 2, 2026.

D Electronic Filing of ACA Returns

The deadline for ALEs to file Forms [1094-C](#) and [1095-C](#) electronically with the IRS is March 31, 2026. This same deadline applies to non-ALEs with self-insured health plans to file Forms [1094-B](#) and [1095-B](#) with the IRS. Employers can request an automatic 30-day extension of time to file by completing [Form 8809](#) and filing it with the IRS on or before the due date of the returns. Most employers subject to ACA reporting are now required to file their returns electronically. Paper filing is only an option for very small employers (i.e., employers that file fewer than 10 information returns during the year). The paper filing deadline is Feb. 28 each year.

E EEO-1 Reporting

Private-sector employers with 100 or more employees and federal contractors with 50 or more employees meeting certain criteria must submit demographic workforce data to the EEOC each year as part of the EEO-1 data collection. In general, these reports are due by March 31 each year. However, the EEOC has delayed this deadline in previous years. The EEOC will update its EEO-1 data collection [website](#) to announce when the data collection period will open in 2026.

Upcoming Compliance Dates

Remove OSHA Form 300A

April 30, 2026

Employers may remove their OSHA [Form 300A](#) posting at any time on or after April 30, 2026. This form, which summarizes workplace data from 2025, must be posted from Feb. 1, 2026, until April 30, 2026. This posting requirement does not apply to companies with 10 or fewer employees or employers in a partially exempt industry.

File Form 941, Employer's Quarterly Federal Tax Return

April 30, 2026

Employers must file [Form 941](#) with the IRS by April 30, 2026, to report the federal income taxes, Social Security taxes and Medicare taxes withheld from employees' pay during the first quarter of 2026 (January, February and March). If an employer was timely in depositing all taxes when they were due, the filing deadline is extended to May 11, 2026.