

# Compliance Tracker

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## A | Regular Deadline for Filing Form 5500 (Calendar-year Plans Only)

July 31, 2025

Employers with employee benefit plans covered under the Employee Retirement Income Security Act (ERISA) that operate on a calendar year must file Form 5500 for the 2024 plan year by July 31, 2025, unless an extension is requested or a reporting exemption applies.

## B | Deadline for Paying PCORI Fees (Self-insured Plans Only)

July 31, 2025

Employers with self-insured health plans must report and pay fees to fund the Patient-Centered Outcomes Research Institute (PCORI) by July 31, 2025.

## C | Deadline for Filing Form 941, Employer's Quarterly Federal Tax Return

July 31, 2025

Employers must file Form 941 with the IRS to report the federal taxes that were withheld from employees' pay during the second quarter of 2025. A deadline extension may apply.

## A | Form 5500 Filing Deadline (Calendar-year Plans Only)

The regular deadline for filing [Form 5500](#) for ERISA-covered employee benefit plans that operate on a calendar year is July 31, 2025, unless a reporting exemption applies. Form 5500 must be filed by the last day of the seventh month following the end of the plan year. An automatic extension of 2.5 months may be requested by filing IRS [Form 5558](#) by the due date. Small welfare benefit plans (fewer than 100 participants) that are fully insured, unfunded, or a combination of insured and unfunded are generally exempt from the Form 5500 filing requirement.

## B | PCORI Fee Deadline (Self-insured Plans Only)

Employers with self-insured health plans must pay PCORI fees each year. Employers use IRS [Form 720](#) to report and pay PCORI fees, which are based on the average number of lives covered under the plan. PCORI fees for plan years ending in 2024 are due by July 31, 2025.

## C | Form 941 Filing Deadline

Employers must file [Form 941](#) with the IRS by July 31, 2025, to report the federal income taxes, Social Security taxes and Medicare taxes withheld from employees' pay during the second quarter of 2025 (April, May and June). If an employer was timely in depositing all taxes when they were due, the filing deadline is extended to Aug. 10, 2025. However, since the extended deadline falls on a weekend, the extended deadline is the next business day, which is Aug. 11, 2025.

