



**EMPLOYMENT-RELATED<sup>1</sup>**  
**IMPORTANT DATES AND REMINDERS**  
 September 2017 - December 2018

DATE(S)	REMINDER
<b>September 2017</b>	
	<b><u>I-9 Form.</u></b> While, this form is not updated on an annual basis, it was updated in July 2017 with an effective date of September 18. On September 18, all previous versions of the Form I-9 will be invalid and the U.S. Citizenship and Immigration Services (USCIS) will only accept the updated (07/17/17 N.) edition. More information can be found here: <a href="#">I-9 Form</a> .
<b>November 2017</b>	
Prior to January 1	<b><u>Bidding Group Insurance Every Five Years.</u></b> 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.  <a href="https://www.revisor.mn.gov/statutes/?id=471.6161">https://www.revisor.mn.gov/statutes/?id=471.6161</a>
November 1 (suggested reminder date; not mandatory)	<b><u>FSA “Use it or Lose It” Reminder.</u></b> Unless the city’s health Flexible Spending Account (FSA) plan includes a carryover or grace period provision for the health FSA for the 2017 plan year, consider reminding city employees about the use-it-or-lose-it rule so they have time to schedule end of year dental, vision and other health care visits.  Remember, a Health FSA is considered a health plan and thus a covered entity under the HIPAA Privacy Rule. Accordingly, cities offering this plan will need to review the Health FSA’s compliance with the HIPAA Privacy Rule:  <a href="https://www.lmc.org/page/1/HIPAA.jsp">https://www.lmc.org/page/1/HIPAA.jsp</a>
November 10	<b><u>Veterans Day- City offices closed.</u></b>

<sup>1</sup> Also see Calendar of Important Dates for other city activities: [Calendar of Important Dates](#)  
 Employment -Related Important Dates and Reminders  
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 Updated: December 26, 2017

DATE(S)	REMINDER
November 15	<p><b><u>Transitional Reinsurance Program.</u></b> The first installment of the 2016 payment is due no later than January 17, 2017; the second installment is due by November 15, 2017. <i>(Insurance companies typically pay this for fully insured groups. Self-insured groups should work with their broker/carrier).</i></p> <p><i>The transitional reinsurance fee was established under the ACA and designed to reinsure the marketplace exchanges. The transitional reinsurance fee funds cease after 2016. Although the 2017 payment is the final year for transitional reinsurance fees, the US Department of Health and Human Services (HHS) requires you to retain these records for a minimum of ten years.</i></p>
November 15 (suggested reminder date; not mandatory)	<p><b><u>Form W-4.</u></b> 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, December 1, 2017. Employees claiming exempt must complete a new W-4 by February 15 of each year to continue exempt withholding, including W-4MN.</p> <p><i>Note:</i> 2018 W-4 Forms will be available from the IRS in the first quarter of 2018.</p>
November 15	<p><b><u>October CPI-U Figures Released.</u></b> The new CPI-U figures trigger new salary cap figures. LMC will update the <a href="#">Salary Cap Information Memo</a> and push out new figures as soon as new salary cap is known.</p>
November 23	<p><b><u>Thanksgiving Day- City offices closed</u></b></p>
<b>December 2017</b>	
No specific deadline	<p><b><u>Posting of top three salaries.</u></b> - 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: <a href="#">Minn. Stat. § 471.701</a></p>
No due date – just a good time of year to review this.	<p><b><u>Employment Law Posters.</u></b> Make sure your city has current employment posters posted in each building where you have employees. You can go to <a href="#">MN Department of Labor Required Posters</a> and <a href="#">US Dept. of Labor Required Posters</a> 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, 2018.</p>
December 25	<p><b><u>Christmas Day –City offices closed</u></b></p>
December 31	<p><b><u>CHIP and WHCRA Notices.</u></b> If you didn't include with your open enrollment materials, this is the deadline for Plan Administrators to provide the Children's <a href="#">Health Insurance Program (CHIP) Notice</a> and <a href="#">Women's Health and Cancer Rights Act (WHCRA) Notice</a>.</p>

DATE(S)	REMINDER
<b>January 2018</b>	
January 1	<b><u>Annual Health Flexible Spending Account limit.</u></b> The limit increases from \$2600 to \$2650 for 2018. <a href="#">Revenue Procedure 2017-58</a> (see page 14). For information on carryover options and grace periods, please see: <a href="https://www.irs.gov/newsroom/plan-now-to-use-health-flexible-spending-arrangements-in-2018-contribute-up-to-2650-500-carryover-option-available-to-many">https://www.irs.gov/newsroom/plan-now-to-use-health-flexible-spending-arrangements-in-2018-contribute-up-to-2650-500-carryover-option-available-to-many</a>
January 1	<b><u>Annual Health Savings Account limit.</u></b> The limit for singles increases from \$3,3400 to \$3,450. The limit for families increases from \$6,750 to \$6,900. The special catch-up provisions for employees age 55+ remains unchanged at \$1000.
January 1	<b><u>457 Deferred Compensation Plans.</u></b> The maximum contribution for 2018 increases from \$18,000 to \$18,500 (an additional \$6,000 may be contributed if you are over 50). <a href="#">IRS 457(b) contribution limits</a>
January 1	<b><u>PERA.</u></b> The PERA Coordinated Plan 2018 contribution rates remains the same for both employers (7.50%) and employees (6.50%). See: <a href="#">MN PERA Contribution rates</a>
January 1	<b><u>Medicare.</u></b> The 2018 rate remains unchanged at 1.45%. Refer to: <a href="#">IRS Publication 15</a>
January 1	<b><u>Social Security.</u></b> The 2018 maximum wage base increased from \$127,200 to \$128,700. The 2018 Social Security tax rate remains at 6.2%. <a href="#">Social Security 2018 Fact Sheet</a>
January 1	<b><u>Mileage Reimbursement.</u></b> Typically, the IRS updates standard mileage rates for the following year, so we expect the 2018 rates to be issued in December 2017. For reference, Jan. 1, 2017, standard mileage rates for the use of a car (also vans, pickups or panel trucks) were: 53.5 cents per mile for business miles driven, down from 54 cents for 2016.
January 15	<b><u>Martin Luther King Day- City offices closed</u></b>
January 20	<b><u>Inauguration Day for Presidential Election Years</u></b>
January 31	<b><u>W-2's Issued to Employees.</u></b> Final day to issue W-2's to employees. See: <a href="#">Instructions for Filing W-2.</a>

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January 31	<p><b>Form 1095-C</b> – Applicable Large Employers are responsible for furnishing their employees with a Form 1095-C by Wednesday, January 31, 2018. See: <a href="#">Instructions for Forms 1094-C and 1095-C</a>; <a href="#">1095-B</a> and <a href="#">1095-C</a>.**</p> <p>** The IRS issued <a href="#">Notice 2018-06</a>, extending the due date for certain 2017 reporting requirements for insurers, self-insuring employers, and certain other providers of minimum essential coverage under section 6055 of the Internal Revenue Code and for applicable large employers under section 6056 of the Code.</p> <ul style="list-style-type: none"> <li>• This notice extends the deadline for furnishing forms 1095-B and/or 1095-C to individuals from January 31 to March 2, 2018. The extension is automatic; employers and providers of MEC do not need to request it. This extension does not impact the deadline for filing forms 1094-B/1095-B and 1094-C/1095-C with the IRS.</li> <li>• And in a reversal of their prior guidance, the IRS has decided to reinstate good faith reporting for the 2017 1094/1095 forms.</li> </ul>
January 31	<p><b>Minnesota Pay Equity Report Due.</b> 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><a href="https://mn.gov/mmb/employee-relations/compensation/laws/local-gov/local-gov-pay-equity/">https://mn.gov/mmb/employee-relations/compensation/laws/local-gov/local-gov-pay-equity/</a></p>
January 31	<p><b>Form 941 – 4<sup>th</sup> Quarter Deadline.</b> Due date to file <a href="#">Form 941</a> reporting 4<sup>th</sup> Quarter of 2017. 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 7/31, 3rd Quarter is due 10/31.</p>
<b>February 2018</b>	
February 1	<p><b><u>Deadline for employers to furnish Form W-2 to employees and Form 1099 to contractors and vendors</u></b></p>
February 1	<p><b><u>OSHA secure site open to receive submission of illness and injury records from employers</u></b></p>
February 1 (thru April 30)	<p><b><u>OSHA Form 300A Posted.</u></b> Form 300A must remain posted from February 1 through April 30. More information can be found here: <a href="#">OSHA Recordkeeping</a>.</p>
February 19	<p><b><u>President's Day- City offices closed</u></b></p>

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February 28 – paper filing	<b>Forms 1094-B, 1095-B, 1094-C and 1095-C.</b> Paper filing of 1095s (and 1094 transmittals) to IRS : <a href="#">1094-B</a> , <a href="#">1095-B</a> , <a href="#">1094-C</a> <a href="#">1095-B</a> and <a href="#">1095-C</a> .**
	<p>** The IRS issued <a href="#">Notice 2018-06</a>, extending the due date for certain 2017 reporting requirements for insurers, self-insuring employers, and certain other providers of minimum essential coverage under section 6055 of the Internal Revenue Code and for applicable large employers under section 6056 of the Code.</p> <ul style="list-style-type: none"> <li>• This notice extends the deadline for furnishing forms 1095-B and/or 1095-C to individuals from January 31 to March 2, 2018. The extension is automatic; employers and providers of MEC do not need to request it. This extension does not impact the deadline for filing forms 1094-B/1095-B and 1094-C/1095-C with the IRS.</li> <li>• And in a reversal of their prior guidance, the IRS has decided to reinstate good faith reporting for the 2017 1094/1095 forms.</li> </ul>
<b>March 2018</b>	
March 1	<p><b><u>Medicare Creditable Coverage Notice.</u></b> 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 &amp; Medicaid Services (CMS) by March 1 for calendar-year plans.</p> <p><a href="https://www.cms.gov/Medicare/Prescription-Drug-Coverage/PrescriptionDrugCovContra/RxContracting_ReportingOversight.html">https://www.cms.gov/Medicare/Prescription-Drug-Coverage/PrescriptionDrugCovContra/RxContracting_ReportingOversight.html</a>  <u>CMS Creditable Coverage</u></p>
March 2	<p>** The IRS issued <a href="#">Notice 2018-06</a>, extending the due date for certain 2017 reporting requirements for insurers, self-insuring employers, and certain other providers of minimum essential coverage under section 6055 of the Internal Revenue Code and for applicable large employers under section 6056 of the Code.</p> <ul style="list-style-type: none"> <li>• This notice extends the deadline for furnishing forms 1095-B and/or 1095-C to individuals from January 31 to March 2, 2018. The extension is automatic; employers and providers of MEC do not need to request it. This extension does not impact the deadline for filing forms 1094-B/1095-B and 1094-C/1095-C with the IRS.</li> <li>• And in a reversal of their prior guidance, the IRS has decided to reinstate good faith reporting for the 2017 1094/1095 forms.</li> </ul>

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<b>April 2018</b>	
April 2- electronic filing	<b><u>Forms 1094-B, 1095-B, 1094-C and 1095-C</u></b> - E-filing of 1095s (and 1094 transmittals) to IRS. The deadline for paper filing with the IRS for coverage provided during the 2018 calendar year is February 28, 2018, and the deadline for those required to file electronically is April 2, 2018. Also see above under February 28th. Entities filing 250 or more returns must file electronically.
April 17	<b><u>Deadline to submit individual tax returns</u></b> (the traditional tax day is April 15, which falls on Sunday in 2018 but because April 16, 2018, is on a Monday and is also Emancipation Day, the tax deadline will again shift to Tuesday, April 18).
April 30	<b><u>Deadline to file Form 941- Employer's Quarterly Tax Return</u></b>
<b>May 2018</b>	
May 1	Can remove prior year OSHA 300 log from bulletin board (posted February 1 – April 30).
May 28	<b><u>Memorial Day</u></b> - City offices closed
<b>June 2018</b>	
<b>July 2018</b>	
July 4	<b>Independence Day</b> – Offices Closed
July 31	<b>PCORI Fee Filing Deadline</b> – All plan sponsors of applicable self-insured health plans must file Form 720 reporting the average number of covered lives. The fee per life depends on when the plan year ends. Find more information at: <a href="https://www.irs.gov/affordable-care-act/patient-centered-outreach-research-institute-filing-due-dates-and-applicable-rates">https://www.irs.gov/affordable-care-act/patient-centered-outreach-research-institute-filing-due-dates-and-applicable-rates</a>
<b>August 2018</b>	
<b>September 2018</b>	
September 3	<b><u>Labor Day</u></b> – City offices closed
September 30	<b><u>EEO-4 Survey due from local government with 100 or more employees</u></b> (Since 1993 the EEO4 survey is conducted biennially in every odd-numbered year). The reporting agencies provide information on their employment totals, employees' job category and salary by sex and race/ethnic groups as of June 30 of the survey year. <a href="https://egov.eeoc.gov/eo4/">https://egov.eeoc.gov/eo4/</a>

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<b>October 2018</b>	
Before October 15	<b><u>Medicare Part D reporting is due</u></b> and credible coverage disclosure notices must be sent to Medicare-eligible participants if you provide prescription drug coverage.
<b>November 2018</b>	
November 12	<b><u>Veterans Day</u></b> - City offices closed
November 22	<b><u>Thanksgiving Day</u></b> - City offices closed
<b>December 2018</b>	
December 25	<b><u>Christmas Day</u></b> –City offices closed
No specific deadline	<b><u>Posting of top three salaries.</u></b> - 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: <a href="#">Minn. Stat. § 471.701</a>
Prepare for January	<b><u>Prepare Wellness Program Notices for the upcoming plan year:</u></b> <ul style="list-style-type: none"> <li>➤ 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: <a href="https://www.dol.gov/sites/default/files/ebsa/about-ebsa/our-activities/resource-center/publications/cagappc.pdf">https://www.dol.gov/sites/default/files/ebsa/about-ebsa/our-activities/resource-center/publications/cagappc.pdf</a></li> <li>➤ 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: <a href="https://www.eeoc.gov/laws/regulations/ada-wellness-notice.cfm">https://www.eeoc.gov/laws/regulations/ada-wellness-notice.cfm</a></li> </ul>
No due date- just a good time to remember this annually for existing employee notification	<b><u>Promotion of student loan forgiveness program.</u></b> 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. <a href="#">MN Office of Higher Education: Public Service Loan Forgiveness: For Employers.</a>

DATE(S)	REMINDER
No due date, but should be included in regular benefit communic'n to employees	<p><b><u>Section 1557:</u></b> 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 <a href="https://www.hhs.gov/civil-rights/for-individuals/section-1557/index.html">https://www.hhs.gov/civil-rights/for-individuals/section-1557/index.html</a></i></p>