

# Q1

## 2020 SMALL BUSINESS

# HR CHECKLIST

Important HR-related tasks to complete in Q1 of 2020

### PAYROLL

- 01 Verify Minimum Wage Requirements**  
 Federal law requires non-exempt employees to be paid a minimum wage of \$7.25 per hour but can vary as many states have passed their own minimum wage laws. Check wage requirements in the states where you have workers.
- 02 Check New Thresholds for FLSA Overtime Rule**  
 Effective January 1, 2020, the new rule updates the earning thresholds to exempt employees. Make adjustments to future hiring plans and keep in mind that some states have higher thresholds and/or different tests for exempt employees.
- 03 File Wage Statements**  
 All Wage statement and independent contractor forms have a filing deadline of January 31, 2020.
- 04 Prepare Corporate Returns**  
 The deadline for filing corporate tax returns and to request an extension is March 15, 2020.
- 05 File FICA & FUTA Forms**  
 FUTA Form 940, annual reporting and paying unemployment taxes, and FICA Form 941, reporting quarterly payroll taxes, are both due January 31, 2020.

### COMPLIANCE

- 06 Check OSHA Record-Keeping Requirements**  
 Applicable employers are required to post a completed OSHA Form 300A, summary of work-related injuries and illnesses, every year from February 1 until April 1.
- 07 Update Federal & State Labor Posters**  
 Make sure both federal and state labor posters are current and are prominently displayed in your workplace.
- 08 Evaluate Family & Medical Leave Programs**  
 Audit your FTEs, or equivalent, to determine if you are required to comply with FMLA in 2020. The Family and Medical Leave Act (FMLA) entitles eligible employees to take leave for specified family, medical and military reasons.
- 09 Review Hiring Process & Check State & Local Laws on Salary History Ban**  
 Many states, counties, and cities have enacted bans prohibiting employers from requiring an applicant's wage history as a part of the job application process and retaliation against applicants who refuse to provide wage information. Review your company's hiring process and check local laws to ensure you are in compliance.

### BENEFITS

- 10 Prepare ACA Reporting**  
 Applicable employers have until March 2, 2020 to provide Form 1095-C to employees. Forms 1094-C and 1095-C must be filed by February 28 (or March 31 if filing electronically). Confirm with your benefits broker that annual notices are distributed to employees.
- 11 Prepare ERISA Plan Report**  
 Applicable employers must file Form 5500 if, on the 1st day of an ERISA plan year (not policy year), 100 or more participants are enrolled in coverage.

### GENERAL HR

- 12 Review & Update Your Employee Handbook**  
 Ensure your employee handbook is current with new regulations and policy changes.
- Need Help?**  
 Propel HR is an IRS-certified PEO and a leading provider of Human Resources and Payroll solutions for more than 20 years. We partner with small to mid-sized businesses to manage payroll, employee benefits, compliance and risks, and many other HR functions in a way that maximizes efficiency and reduces costs. To learn more, visit [www.mypropelpro.com/checklist](http://www.mypropelpro.com/checklist)

*NOTE: Because employment laws are constantly changing, please check with the appropriate organization or government agency for the latest information. This checklist is not intended as legal advice. Please consult with your attorney or legal advisors with questions. Updated December 2019.*