**Legislative Update**

**February 2023**

1. Applicable large employers (ALEs)—those with 50 or more full-time or equivalent employees—must adhere to Affordable Care Act (ACA) annual reporting rules to remain compliant regarding group health plan offerings.

ALEs must annually issue individual statements (generally copies of Form 1095-C) and file Forms 1094-C and 1095-C with IRS to disclose certain information about the group health coverage they offer their full-time employees.

* **For the 2022 reporting cycle,**ALEs must furnish individual statements to full-time employees by no later than March 2, 2023.
* **ALEs must file applicable reports with IRS**by no later than Feb. 28, 2023, if filing by paper, or by no later than March 31, 2023 if filing electronically (which is mandatory for ALEs filing more than 250 forms).

1. Employers that are covered by the Occupational Safety and Health Administration's (OSHA's) record-keeping rule must post a summary of 2022 work-related injuries and illnesses in a noticeable place from Feb. 1 to April 30.  
     
   Many employers with more than 10 employees—except for those in certain low-risk industries—must keep a record of serious work-related injuries and illnesses. Minor injuries that are treated only by first aid do not need to be recorded.  
     
   Employers must complete an incident report (Form 301) for each injury or illness and log work-related incidents on OSHA Form 300. Form 300A is a summary of the information in the log that must be posted in the worksite.

[OSHA 300A Data Electronic Submission Deadline](https://c.shrm.org/dc/Bblvn7lUvEnneGOj_JtenezIpvBl8j0iNlWLVkaOEtM1-LPPMFBSs7xbxA-XIvetkNK-Wz3VzrrocvFaoB-ZgLIkYNMtXZ_JVa3mhd3AKhHOOo6U47aMhBF9ftfUF8VCIHNszeungiRgyPodNFNNnjNXbdFCXLNBesSVGpak7OtMq0JRkMuKOW7TVpCF0YPovOnEgMhUOjDPz6Iu7NfWUULyqRkA4zGp4I83oaHpfUI853-mDpUnYHDMsRiMk8Bbmckve3G4UyayYSYwoX8jRiCzhtrEe6Pp4Vpe4k-Yqsa_yMxOHwlC64ciuDPBu2HAr9QCTWhPBFqNQ9XLGOswRiD9JPErK0fHbtODRmF20PfjfZ_L6dGzgmrYntOXZ4CwnW7ENKJ4MQsLejPqNY0IpA==/ODIzLVRXUy05ODQAAAGJS091DiiPGMxq8sCy5bggbGVnBkZp7loeiZr5o7BqhPgMHgbr0Hl_Ztn9vgIgU29F9VLFzmc=)  
The U.S. Department of Labor's Occupational Safety and Health Administration (OSHA) reminds employers that March 2 is the deadline for electronically reporting their OSHA Form 300A data for calendar year 2022.

1. As part of the federal omnibus spending bill, President Joe Biden recently signed into law the Pregnant Workers Fairness Act (PWFA) and the Providing Urgent Maternal Protections for Nursing Mothers Act (PUMP Act), expanding federal protections for both pregnant and nursing workers.  
     
   **Effective Dates**  
   The PWFA applies to employers with at least 15 employees and becomes effective on June 27, 2023.  
     
   The PUMP Act expands existing employer obligations under the Fair Labor Standards Act (FLSA) to provide an employee with reasonable break time to express breast milk for the employee's nursing child for one year after the child's birth. Except for changes to available remedies, the amendment to the FLSA took effect on December 29, 2022. The changes to remedies will take effect on April 28, 2023.