

Federal Reporting Requirements

The following summarizes the general requirements for employers to file reports with various government agencies.

Function	Reporting Requirements	Forms
Payroll	Income Taxes, Federal Unemployment Taxes, Social Security Taxes	Forms 940, 941, 942, 943, 1099, W-2, W-4
Benefits	Employee Retirement Income Security Act (ERISA) requires employers to file annual reports on employee benefits offered	Form 5500 Series, 990 series, PBGC forms and others
EEO	Under Title VII, employers must file the appropriate EEO-1 form indicating employment by covered categories; EEO-1 is due Sept 30, for the current year	EEO-1 or similar form for employers with 100 or more employees; VETS-4212 for federal contractors.
Labor Relations	The Landrum-Griffin Labor Management Reporting and Disclosure Act (LMRDA) requires unions to file reports on the union's constitution, bylaws, status and finances. Union officials have additional reporting requirements	LM-1, , LM-2, LM, 3, LM-4, LM-15, LM – 15A, LM-16, LM 30 and others

