

THE SEASONAL EMPLOYER'S COMPLIANCE CHECKLIST

Nine things to get right, in the order the calendar hands them to you.



LANDSCAPING & GROUNDS · ST. LOUIS REGION

01 JANUARY

YEAR-END FILINGS

- ☐ W-2s and 1099-NECs out by **January 31**.
- ☐ File **10 or more** information returns in total — W-2s, 1099s and ACA forms counted together — and you must file electronically.

THE SEASONAL CATCH

Confirm addresses at the October exit, not in January when nobody answers the phone.

02 JAN 1 – 3

THE H-2B WINDOW

- ☐ Cap is 66,000, split in half: 33,000 for Oct 1 – Mar 31 starts, 33,000 for Apr 1 – Sep 30.
- ☐ For an **April 1 start**, file the **ETA-9142B with DOL on January 1**. Filed earlier, it is denied.
- ☐ DOL randomly orders everything filed Jan 1–3.

THE SEASONAL CATCH

The second-half cap has gone on day one in recent years. January 4 is too late.

03 FEB 1 – APR 30

POST THE OSHA 300A

- ☐ Post Form 300A **Feb 1 through Apr 30**, even in a year with zero recordable injuries.
- ☐ Submit the data through OSHA's ITA by **March 2**.
- ☐ Keep the 300 Log and 301 reports five years.

THE SEASONAL CATCH

Landscaping Services (NAICS 561730) is **not** on OSHA's partially exempt list.

04 FEB – APR

THE HIRING SURGE

- ☐ **I-9 Section 2** within **three business days** of the first day of work — not the offer.
- ☐ New hire reported to the state within **20 days**. Several states are shorter.
- ☐ Keep each I-9 three years from hire or one year after they leave, whichever is later.

THE SEASONAL CATCH

A missing I-9 is a per-form penalty whether or not the person was authorized to work.

05 APR – MAY

THE COMP AUDIT

- ☐ Your carrier allocates payroll across class codes for the year just ended.
- ☐ Separate field, clerical and sales hours **during the year**, not at audit time.
- ☐ Reconcile against your own payroll before you accept it.

THE SEASONAL CATCH

What is reported here feeds your experience mod, and the mod follows you three years.

06 JUN – AUG

THE CLAIM CLOCK

- ☐ Work-related **fatality**: report to OSHA within **8 hours**.
- ☐ **Hospitalization, amputation or loss of an eye**: **24 hours**.
- ☐ Have a written light-duty and return-to-work plan on the shelf before the season.

THE SEASONAL CATCH

Light duty keeps a claim from becoming lost time, and lost time is what moves your mod.

07 JUL – AUG

OVERTIME

- ☐ Landscaping is **generally not agriculture under the FLSA**. The ag overtime exemption does not cover most crews.
- ☐ A salary alone does not make a foreman exempt — the duties test has to be met too.
- ☐ Overtime runs on the **regular rate**, including non-discretionary bonuses and premiums.

THE SEASONAL CATCH

Misclassification here is usually honest: a promotion to salary that nobody re-checked.

08 SEP – NOV

LAYOFFS AND FINAL PAY

- ☐ Final paycheck timing is **state law**, and differs in every state you work in.
- ☐ Answer every unemployment claim on time, including the ones you expect to lose.
- ☐ Confirm mailing addresses on the way out.

THE SEASONAL CATCH

Unanswered claims are charged against you by default, and claims drive next year's SUTA rate.

09 DEC – JAN

SNOW SEASON

- ☐ The person who mowed in July is a **different comp class** when they plow in January.
- ☐ A premium call-out rate counts toward the **regular rate** for overtime that week.
- ☐ On-call pay depends on how restricted the employee actually is.

THE SEASONAL CATCH

Then it is January again, and you are back at item 01.

IF YOU'D RATHER NOT HOLD ALL NINE

Simply is a St. Louis PEO. Through co-employment we take the payroll, HR, workers' comp and benefits side of this list — the filings, the class codes, the claims, the audit, the layoff paperwork — while you keep hiring, firing and running the work exactly as you do now. Outdoor services is the largest industry in our book.

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