

**ABILENE CHRISTIAN UNIVERSITY**  
**Compliance Calendar for Federal Reporting<sup>1</sup>**  
*Updated August 2023*

This calendar serves to highlight important federal reporting deadlines (as opposed to disclosure deadlines or other requirements) for ACU. The department responsible for complying with these deadlines is also identified. This calendar is based on a similar calendar prepared by the Catholic University of America, Office of General Counsel and provides links to [Campus Legal Information Clearinghouse](#), a collaborative effort between the American Council on Education (ACE) and The Catholic University of America's Office of General Counsel.

DATE	FEDERAL LAW AND DESCRIPTION	RESPONSIBLE DEPARTMENT
January	<p><b>Reporting Control, Contracts or Gifts from Foreign Sources Higher Education Act of 1965 and Higher Education Amendments of 1998</b></p> <p><a href="#">20 U.S.C. § 1011.</a>            By January 31st or July 31st of each year, whichever is sooner depending on the timing, the University is required to submit a disclosure report for gifts and contracts of \$250,000 or more with a foreign source to the Department of Education.</p>	Advancement General Counsel
January	<p><b>Student Loan Interest Reporting (<i>Statement to Payor</i>)</b></p> <p><a href="#">26 CFR 1.6050S-3</a>            Under I.R.C. § 6050S lenders, including most colleges and universities that participate in the Perkins Loan Program or operate institutional loan programs, must report student loan interest payments to the IRS. This is done by filing Form 1098-E, which must be filed with the IRS on or before February 28, or March 31 if filed electronically. The required statement to all persons who made student loan interest payments must be sent to the payor on or before <b>Jan. 31</b> of the year following the calendar year in which the interest payments were received. The statement may simply be a copy of Form 1098-E.</p>	Student Financial Services
January	<p><b>Return of W-2 Information as to Payments to Employees</b></p> <p><a href="#">26 CFR § 1.6041-2.</a>            Employers must file Form W-2 for wages paid to each employee from whom income, social security or Medicare taxes were withheld or income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4. Anyone required to file Form W-2 must file Form W-3 to transmit Copy A of Forms W-2. The employer must file these forms with the IRS by <b>February 28</b>, or March 31 if filed electronically.</p>	Human Resources

<p><b>January</b></p>	<p><b>Return of 1095-C Information as to Benefits to Employees</b></p> <p><a href="#">§ 301.6055-1, § 301.6056-1</a></p> <p>Self-insured employers that provide minimum essential coverage to an individual during a calendar year must report certain information to the IRS using form 1094-C by January 31. Any employees meeting the IRS definition of Full-time employee must receive form 1095-C by January 31, providing the employee with health insurance information.</p>	<p>Human Resources</p>
<p><b>February</b></p>	<p><b>Tuition Payment Credit Reporting Requirements</b> (<i>Statement to IRS</i>)</p> <p><a href="#">26 U.S.C. § 6050S, 26 CFR 1.6050S-2T</a></p> <p>Form 1098-T must be filed with the IRS by <b>February 28</b> (or March 31, if filed electronically) of the year following the calendar year during which payments were received. The proposed regulations requiring filing Forms 1098-T on magnetic media impose no additional reporting or record keeping and only prescribe the method of filing information returns that are already required to be filed.</p>	<p>Financial Operations</p>
<p><b>March</b></p>	<p><b>Tuition Payment Credit Reporting Requirements</b> (<i>e-Statement to IRS</i>)</p> <p><a href="#">26 U.S.C. § 6050S</a></p> <p>Form 1098-T must be filed with the IRS by February 28 (or <b>March 31</b>, if filed electronically) of the year following the calendar year during which payments were received. The proposed regulations requiring filing Forms 1098-T on magnetic media impose no additional reporting or record keeping and only prescribe the method of filing information returns that are already required to be filed.</p>	<p>Financial Operations</p>
<p><b>April</b></p>	<p><b>Teacher Education Program Reporting Requirements</b></p> <p><a href="#">(20 U.S.C. § 1027(f), Title II</a></p> <p>Universities must report annually to their state government and the public the pass rate on state teacher certification examinations taken by their graduates and several other factors. The reporting deadline is <b>April 1</b>.</p>	<p>College of Arts, Humanities and Social Sciences</p>
<p><b>July</b></p>	<p><b>The Student Right to Know Law: Information on Completion or Graduation Rates</b></p> <p><a href="#">20 U.S.C § 1092; 34 CFR §§ 668.41 and 668.45, .68</a></p> <p>The disclosure date is <b>July 1</b> following 150% of the normal time for completion/graduation from its programs. Completion of the Graduation Rate Survey (GRS) (part of IPEDS reporting done in March -April meets the reporting requirements of the Student Right to Know Law.</p> <p>By <b>July 1st</b> of each year, an institution that offers athletically related student aid must submit a report to the Secretary of Education that covers the 1-year period ending August 31 of the previous year. If the school is a member of the NCAA, the NCAA satisfies the individual institution's responsibility to provide prospective student-athletes and their parents, high school coach and guidance counselor their report on completion or graduation rates for student athletes by distributing the NCAA compilation of graduation rate statistics to all secondary schools in the United States.</p>	<p>Athletics and Office of Institutional Effectiveness</p>

<p><b>July</b></p>	<p><b>Toxic Substances Control Act</b></p> <p><a href="#">15 USCS § 2607</a>; <a href="#">40 CFR 761.180</a></p> <p>A written annual document log of the disposition of PCBs and PCB items must be prepared for each facility by <b>July 1</b>, covering the previous calendar year (January through December). The written annual report, which summarizes the records and annual document log shall be submitted to the EPA Regional Administrator by <b>July 15<sup>th</sup></b> of each year.</p>	<p>Facilities and Campus Management</p>
<p><b>July</b></p>	<p><b>Employee Retirement and Income Security Act (ERISA)</b></p> <p><a href="#">29 USC Chapter 18</a>; <a href="#">29 C.F.R. § 2560</a></p> <p>The administrator of an employee benefit plan must file a form 5500 within 210 days after the close of the plan year. Thus, <b>if the plan year is the same as the calendar year</b>, and ends Dec. 31, then <b>the filing deadline is July 31 of the next year.</b></p>	<p>Human Resources</p>

<p><b>September</b></p>	<p><b>Program Participation Agreements</b></p> <p><a href="#">20 U.S.C. § 1094</a>; <a href="#">34 C.F.R. § 668.14</a></p> <p>An institution must enter into a written program participation agreement with the Department of Education in order to participate in any Title IV, HEA program (other than the LEAP and NEISP programs). The written program participation agreement requires that the university, among other things: (1) Maintain administrative and fiscal procedures for proper and efficient administration of program funds; (2) demonstrate financial responsibility and administrative capability; (3) make voter registration forms widely available to enrolled students at the institution (either by email or regular email); (4) in the case of an institution that advertises job placement rates to attract students, make available to prospective students the most recent available employment statistics and state licensing requirements, (5) in the case of an institution participating in the FFEL or Direct Loan programs, inform all eligible borrowers enrolled in the institution about the availability and eligibility of such borrowers for state grant assistance from the state in which the institution is located, and will inform such borrowers from another state of the source for further information concerning such assistance from that state, and (6) certify that it has a drug abuse prevention program available to everyone, a campus security policy, and that it is in compliance with athletic program participation rate and financial support data disclosures.</p>	<p>Student Financial Services</p>
<p><b>October</b></p>	<p><b>Campus Security Act of 1990</b></p> <p><a href="#">20 U.S.C. § 1092(a)(1)(O)</a> and <a href="#">§ 1092(f)(5)</a> and <a href="#">34 C.F.R. § 668.46</a> and <a href="#">§ 668.41</a>.</p> <p>The Campus Security Act requires colleges to report campus crime statistics and security measures to all students and employees by <b>October 1st</b> of each year. The annual security report must also be submitted to the Secretary of Education (over the internet) each year, by October 15th of each year.</p>	<p>ACU Police Department</p>

<p><b>October</b></p>	<p><b>Campus Sex Crimes Prevention Act</b></p> <p><a href="#">Pub. L. No. 106-386</a></p> <p>The Campus Sex Crimes Prevention Act requires sex offenders, who must register under state law, to provide notice of enrollment or employment at any institution of higher education (IHE) in that state where the offender resides, as well as notice of each change of enrollment or employment status at the IHE. In turn, this information will be made available by the state authorities to the local law enforcement agency that has jurisdiction where the IHE is located. The IHE is not required to request this data from the state, but <i>the IHE must issue a statement advising the campus community as to where information concerning registered sex offenders can be obtained.</i> Notification under the Act may be accomplished by adding the statement to the Annual Security Report required by the Campus Security Act. Suggested deadline of <b>October 1st of each</b> year to coincide with Annual Security Report. The notice requirement is ongoing.</p>	<p>ACU Police Department</p>
<p><b>October</b></p>	<p><b><a href="#">Fiscal Operations Report and Application to Participate (“FISAP”)</a></b></p> <p>FISAP represents fiscal operations and request for future funding for Title IV Federal Campus Based funds (SEOG, Perkins Loans and Workstudy) and Federal Pell Grant Reporting. Due <b>October 1<sup>st</sup></b>.</p>	<p>Student Financial Services</p>
<p><b>October</b></p>	<p><b>Missing Student Notification Policy and Procedures</b></p> <p><a href="#">20 USC 1092 (j)</a></p> <p>Any institution participating in a Title IV federal student financial aid program that maintains on campus housing facilities must establish a missing student notification policy and related procedures for those students have been missing for 24 hours. Reported as a part of the Annual Security Report distributed by <b>October 1<sup>st</sup></b>.</p>	<p>ACU Police Department</p>
<p><b>October</b></p>	<p><b>Disclosure of Fire Safety Standards and Measures</b></p> <p><a href="#">20 USC 1092(i)</a></p> <p>Report to Secretary of Education certain statistics regarding on-campus fires on an annual basis. The report is due <b>October 1<sup>st</sup></b>.</p>	<p>Office of Risk Management</p>
<p><b>October</b></p>	<p><b>Emergency Response Policies and Procedures</b></p> <p><a href="#">20 USC 1092(j)</a></p> <p>Institutions are required to disclose emergency response policies and evacuation procedures.</p>	<p>Office of Risk Management</p>

<p><b>October</b></p>	<p><b>The Drug-Free Schools and Communities Act Amendments of 1989</b></p> <p><a href="#">20 U.S.C. § 1011i</a> and <a href="#">34 C.F.R. § 86.100</a></p> <p>Annual distribution to students and employees the institution's standards of conduct with respect to illegal drugs and alcohol, a description of the applicable legal sanctions and health risks; as well as availability of drug and alcohol counseling available to employees and students. Must also include a statement on sanctions the institution will impose for violation of the standards of conduct. The law does not mandate a particular date for distribution, but <u>suggested</u> distribution is to make this information part of the Annual Security Report distribution of which is required by <b>October 1<sup>st</sup></b> of each year. Each institution must also make available, <b>upon request</b>, to the Department of Education and to the public, the information distributed to students and employees (<i>see above</i>) and the results of a biennial review of the institution's program that:</p> <ol style="list-style-type: none"> <li>(1) determines the effectiveness of the program and implements needed changes;</li> <li>(2) determines the number of drug and alcohol-related violations and fatalities that occur on the institution's campus or as part of the institution's activities, and are reported to campus officials;</li> <li>(3) determines the number and type of sanctions that are imposed; and ensures that sanctions are consistently enforced.</li> </ol>	<p>Human Resources (Employees)</p> <p>Student Life (Students)</p>
<p><b>October</b></p>	<p><b>Program Participation Agreements and IPEDS</b></p> <p><a href="#">20 U.S.C. § 1094(a)(17)</a>; <a href="#">34 C.F.R. § 100.6</a>; <a href="#">29 C.F.R. §§ 1602.48-50</a></p> <p>As part of the program participation agreements signed in connection with financial aid, an institution must complete surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal postsecondary institution data collection effort, as designated by the Secretary, in a timely manner and to the satisfaction of the Secretary. Filing the required IPEDS forms also fulfills certain reporting requirements under Titles VI and VII and the ADA. Deadline is on or about <b>October 18</b> for submission of data on tuition and completion (the Fall Collection).</p>	<p>Office of Institutional Effectiveness</p>
<p><b>October</b></p>	<p><b>Equity in Athletics Disclosure Act of 1994</b></p> <p><a href="#">20 U.S.C. § 1092g</a>; <a href="#">34 C.F.R. §§ 668.41</a> and <a href="#">47</a>.</p> <p>Each coed institution of higher education that participates in Title IV federal student aid programs, and has an intercollegiate athletic program, must no later than <b>October 15<sup>th</sup></b> of each year, make available on request to enrolled students, prospective students, and the public, the report required to be produced under this law. If the report is available online, the school must also provide notice, either through mail, e-mail, or campus mail, giving the specific web site address where the request can be viewed and including a statement that a paper copy is available upon request. Within 15 days of making the report available to students, prospective students, and the public, (so at the latest <b>Oct. 30<sup>th</sup></b> of each year)</p>	<p>Athletics</p>
<p><b>October</b></p>	<p><b>Internal Revenue Code: Filing Form 990</b></p> <p><a href="#">26 U.S.C § 6033</a></p> <p>Exempt organizations who do not fall under a statutory exception must file an annual return with the Internal Revenue Service. The return must be filed on or before the 15<sup>th</sup> day of the fifth calendar month following the close of the institution's fiscal year.</p>	<p>Financial Operations</p>

<p><b>December</b></p>	<p><b>Occupational Safety and Health Act of 1970 (OSHA)</b></p> <p><a href="#">29 U.S.C. § 654</a> and <a href="#">29 CFR 1904.32</a></p> <p>By <b>Dec. 31</b> of each calendar year, the employer must review the OSHA 300 Log to verify entries, create an annual summary of injuries and illnesses, and certify the summary, which must be posted no later than Feb. 1 of the following year and kept in place until April 30.</p>	<p>Office of Risk Management</p>
<p><b>Annually (No Date Specified)</b></p>	<p><b>Disclosures of Service on Lender Advisory Boards</b></p> <p><a href="#">34 CFR 601.40</a></p> <p>Institutions must annually report any reasonable expenses paid or provided to reimburse any employee of its financial aid office or who otherwise has responsibilities with respect to student loans or financial aid for reasonable expenses incurred for service on an advisory board, commission, or a group established by a private educational lender, including the following:</p> <ul style="list-style-type: none"> <li>● The amount for each specific instance of reasonable expenses paid or provided;</li> <li>● The name of the individual to whom the expenses were paid or provided;</li> <li>● The dates of the activity for which expenses were paid or provided; and</li> <li>● A brief description of the activity for which expenses were paid or provided.</li> </ul>	<p>Student Financial Services</p>
<p><b>Various Times</b></p>	<p><b><a href="#">SEVIS Reporting Requirements</a></b></p> <p>Institutions must update and maintain the SEVIS records of nonimmigrant students throughout the year. Institutions must also submit an annual report on J visas and must seek bi-annual recertification and redesignation for its F and J visa programs.</p>	<p>University Access Program</p>