

PAYCHEX®

Plan the Year Ahead

2027 HR and Tax Compliance Calendar

Are You Up To Date On The Forms, Regulations, and Laws That Affect You and Your Team?

Whether you're a seasoned HR pro or a business owner hiring your first employees, this list of legal requirements, tax payments, and HR action items — with their respective due dates — can help you protect your business.

Note: Your business might have state and local compliance obligations that are not addressed here. Work with us to get a complete picture of your specific compliance responsibilities.

Category Key

- Compliance Check
- Filing Deadline
- Tax Payment
- HR Action

December 2026 HR and Tax Compliance Deadlines

Compliance Check

Annual Handbook Review: Review your employee handbook to ensure up-to-date information and compliance with current regulations. Ensure that all employees review and sign additions and/or updates.

Learn More:
Employee Handbook

January 2027 HR and Tax Compliance Deadlines

January 1, 2027

Compliance Check

Minimum Wage Increase: New minimum wage rates go into effect for many state and local jurisdictions and for certain industries.

Learn More:
State Resources for Your Business

Annual Review of Employee Count and Coverage: For employers who meet specific thresholds under applicable laws (e.g., FMLA), you have labor postings and employee notices requirements. Ensure all updates have been posted and/or distributed where applicable. Employers also should review mandatory employee training obligations.

Review Retention and Storage Policy: All employees required to have one must have a completed Form I-9s if they are on the payroll. Employers also have to keep I-9s for a certain amount of time after an individual leaves the company.

Learn More:
Retention and Storage

January 15, 2027

Tax Payment

Q4 2026 Estimated Tax Payment Due: Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:
Filing Business Tax Returns

February 2027 HR and Tax Compliance Deadlines

February 1, 2027

HR Action

Distribute W-2 and 1099 Forms to Employees and Contractors: Correctly distribute Forms W-2 and 1099 to protect your business. Use these forms to report payments to contractors and payroll tax withholdings from employees.

Note: The usual due date is Jan. 31, but that is a Sunday in 2027, so the deadline shifts to the next business day.

- Under the One Big Beautiful Bill Act (OBBBA) from 2025, this will be the first year employers must separately report qualified overtime and tips on 2026 forms distributed/filed in early 2027.

Learn More:
1099 vs. W-2 Tax Form Guide: What Employers Need To Know

Distribute Form 1099-R to Qualifying Employees: Distribute Form 1099-R for each person to whom you have made a designated distribution or are treated as having made a distribution of $10 or more from certain retirement and other accounts.

Note: Normally, these are due Jan. 31 each year, but Jan. 31, 2027, is a Sunday, so the deadline is the next business day.

Learn More:
IRS: About Form 1099-R

Post OSHA Form 300A in a Visible Location: Post OSHA Form 300A (Summary of Work-Related Injuries and Illnesses) covering accidents that occurred during the last calendar year in a visible location from Feb. 1 to April 30.

Learn More:
OSHA Compliance Requirements: What Do Employers Need to Know?

Filing Deadline

File Tax Forms W-2 and W-3: Transmit income and tax statements with Forms W-2 (Copy A) for the previous tax year.

Note: Normally, these are due Jan. 31 each year, but it shifts to the next business day because Jan. 31, 2027, is a Sunday.

Learn More:
Year-End Payroll & Tax Checklist

Quarterly Federal Tax Return (Form 941) Due: This deadline is for the fourth quarter of 2026. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by Feb. 10, 2027.

Learn More:
Guide to IRS Form 941

File Form 720 (Quarterly Federal Excise Tax Return): Use Form 720 and attachments to report liability by IRS number and pay the excise taxes listed on the form.

Learn More:
About Form 720

Annual Federal Tax Return (Form 944) Due for Small Employers: Small employers with annual tax liability (withheld federal income tax, FICA) totaling $1,000 or less may file an annual tax return instead of quarterly returns.

Learn More:
Guide to IRS Form 941

Request an Extension of Time to File, If Needed: Submit Form 8809 to request an extension for W-2 and Form 1099-NEC.

IRS Form 1096 Due: If your business is preparing 1099 forms, it should also prepare Form 1096. Complete and submit this form with the company's informational returns when they are filed in paper form.

Learn More:
1099 vs W-2 What Employers Need to Know

Annual Federal Unemployment Tax Return (Form 940) Due: For tax year 2026. If your FUTA tax is more than $500 for the calendar year, you must deposit at least one quarterly payment based on the amount of your quarterly tax liability. If you deposited all FUTA tax when due, you may file Form 940 by Feb. 10, 2027.

If your FUTA tax is $500 or less in a quarter, carry it over to the next quarter. Continue carrying your tax liability over until your cumulative tax is more than $500. At that point, you must deposit your tax for the quarter.

Learn More:
What is Form 940

Tax Payment

Deposit of Unemployment Taxes (Form 940) Due: For companies with an accumulated unpaid liability of more than $500 through December 2026.

Learn More:
What Is Form 940 and How Is It Used by Small Businesses?

February 16, 2027

HR Action

W-4 Form Changes for Existing Employees Due: Employees who claim an exemption from withholding are required to complete a new W-4 each year.

Note: The due date is Monday, Feb. 15, but this falls on Presidents Day, so deadline pushes to Tuesday, Feb. 16, 2027.

Learn More:
What Is a W-4 Form & What Should Employers Know?

March 2027 HR and Tax Compliance Deadlines

March 1, 2027

Filing Deadline

Request an Extension of Time to File, If Needed: Submit Form 8809 to request an extension, if needed, for Form 8027 (paper).

Note: The due date for Form 8809 is the last day of February, but Feb. 28, 2027, is a Sunday. The deadline for the form and linked 8809 request shifts to the next business day.

Request an Extension of Time to File, If Needed: Submit Form 8809 to request an extension, if needed, for 1042-S, W-2G, Form 1094 and 1095 series, 1098 series, 1099 series, 3921, 3922, 5498 series, and 8027 (paper).

Note: Due date is Feb. 28, 2027, but since this is a Sunday, the due date shifts to next business day.

Employer-Provided Health Insurance Offer and Coverage Paper Filing Deadline: File hard copies of Forms 1094-C and 1095-C with the IRS (if not filing electronically). Electronic filing due March 31. Note: The due date of Feb. 28 falls on a Sunday, so deadline moves to next business day.

Learn More:
Send Form 1095-B

HR Action

Distribute Employer-Provided Health Insurance Offer and Coverage Forms to Employees

Send tax Form 1095-B to taxpayers, their spouse, and their dependents if they were enrolled through a small, self-insured employer or insurance provider in the previous year. Applicable large employers must file a separate Form 1095-C for each full-time employee.

Note: Due date is Feb. 28, but since this is a Sunday, the due date shifts to next business day.

Learn More:
Send Form 1095-B

Distribute Completed Form 1095-C to Applicable Employees

Employers with an average of 50 or more employees working at least 30 hours per week during the prior calendar year must complete this tax form. All full-time employees must receive this information regardless of whether they participate in the company health plan.

- Under the Paperwork Burden Reduction Act, ALEs are no longer required to automatically send Form 1095-C to every full-time employee. Employers may instead post a clear, conspicuous notice of availability typically by Feb. 28, but due to this being a Sunday, by March 1, 2027, and furnish the form within 30 days of an employee request.

  Note: California, New Jersey, Rhode Island, and Washington, DC (federal requirements only) still require direct furnishing.

Learn More:
What Is Form 1095-C? Everything You Need to Know

March 2, 2027

Filing Deadline

Submit Electronic Reports to OSHA: Employers in certain high-risk industries or those subject to OSHA's recordkeeping regulation, submit Form 300A (Summary of Work-Related Injuries and Illnesses) electronically.

Learn More:
OSHA Forms for Recording

March 15, 2027

Filing Deadline

Corporate Tax Returns for S Corporations (Form 1120-S) and Partnerships (Form 1065) Due: Partnerships and S corporations reporting on a calendar year basis, which most do, must file their 2026 income tax returns by this date.

Learn More:
Filing Your Business Income Tax Return: What to Know for 2026

HR Action

Return of Excess (ROE) Distributions for Failed ADP/ACP Tests - EACA Plans

Deadline for corrective ROE distributions for failed prior year ADP/ ACP compliance tests for Plan Sponsor to avoid the 10% excise tax on plans that do not satisfy the eligible automatic contribution arrangement (EACA) requirements.

Learn More:
What Corrective Distributions May Indicate About Your Retirement Plan Design

March 31, 2027

Filing Deadline

Employer-Provided Health Insurance Offer and Coverage Electronic Filing Due: Electronically file Forms 1094-B, 1095-B, 1094-C, and 1095-C with the IRS.

Learn More:
Difference Between 1095

HR Action

Request an Extension of Time to File, If Needed

Submit Form 8809 to request an extension, if needed, for W-2G, Form 1094-C, 1095, 1097, 1098, 1099, 3921, 3922 (electronic).

April 2027 HR and Tax Compliance Deadlines

April 15, 2027

Tax Payment

Q1 2027 Estimated Tax Payments Due: Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:
Filing Your Business Income Tax Return: What to Know for 2026

Compliance Check

Corrective Distributions of Excess Deferral Amounts: If the total of a plan participant's 2026 elective deferrals exceed the limit under IRC Section 402(g), the excess amount plus allocable earnings must be distributed to the participant.

Learn More:
401(k) Plan Fix-It Guide

Filing Deadline

Request an Automatic Extension of Time to File, If Needed: File Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns, if needed.

Learn More:
Filing Your Business Income Tax Return: What to Know for 2026

File Form 8928 to Report Certain Health Plan Taxes: Group health plans or employers file this form to report the tax due on certain failures.

Learn More:
Filing Your Business Income Tax Return: What to Know for 2026

Business Owner Tax Returns Due: Individual, sole proprietor, and calendar-year C corporation tax returns due for tax year 2026.

Learn More:
Filing Your Business Income Tax Return: What to Know for 2026

HR Action

Notify Employees of Last Call for IRA and HSA Contributions: Notify employees that this is their last day to make contributions to their IRA or HSA accounts under the prior calendar year.

Learn More:
Health Savings Accounts and Other Tax-Favored Health Plans

April 30, 2027

Filing Deadline

Quarterly Federal Tax Return (Form 941) Due: Deadline for the first quarter of 2027. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by May 10, 2027.

Learn More:
Guide to IRS Form 941

Tax Payment

Deposit of Unemployment Taxes (Form 940) Due: For companies with an accumulated unpaid liability over $500 through March 2027.

Learn More:
What Is Form 940 and How Is It Used by Small Businesses?

HR Action

Remove OSHA Form 300A Posting

Remove posting of OSHA Form 300A (Summary of Work-Related Injuries and Illnesses) of accidents that occurred during the last calendar year.

Learn More:
OSHA Compliance Requirements

May 2027 HR and Tax Compliance Deadlines

May 17, 2027

Compliance Check

Mid-Year Compliance Check — Records: It's time to ensure all records and documentation are up to date with your mid-year compliance audit.

June 2027 HR and Tax Compliance Deadlines

June 1, 2027

Filing Deadline

Request an Automatic Extension of Time to File, If Needed: Submit Form 8809 to request an extension, if needed, for Form 5498.

Note: In 2027, the deadline falls on May 31, but that is Memorial Day. The due date shifts to the next business day.

Submit RxDC Reporting for Previous Calendar Year: Employer-based health plans must submit information about prescription drugs and health care spending. This data submission is called the RxDC report. The due date for calendar year 2026 reference year is June 1, 2027, and each June 1 for subsequent years.

Learn More:
Prescription Drug Data Collection

June 15, 2027

Tax Payment

Q2 2027 Estimated Tax Payments Due: Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:
Filing Your Business Income Tax Return

June 30, 2027

HR Action

Return of Excess (ROE) Distributions for Failed ADP/ACP Tests - EACA Plans: Deadline for corrective ROE distributions for failed prior year ADP/ ACP compliance tests for Plan Sponsor to avoid the 10% excise tax for plans that do not satisfy the eligible automatic contribution arrangement (EACA) requirements.

Learn More:
What Corrective Distributions May Indicate About Your Retirement Plan Design

July 2027 HR and Tax Compliance Deadlines

July 1, 2027

Compliance Check

Minimum Wage Increase: New minimum wage rates go into effect for some states and local jurisdictions and for certain industries. Review your state's minimum wage rates and tax limits.

Learn More:
State Resources for Your Business

July 29, 2027

HR Action

Provide Summary of Material Modification (SMM) to Plan Participants: Deadline to provide SMM to plan participants for amendments adopted in prior plan year, if any. If there is a material reduction in health plan benefits, provide SMM within 60 days of adoption.

Learn More:
Reporting and Disclosure Guide for Employee Benefits Plans

August 2027 HR and Tax Compliance Deadlines

August 2, 2027

Filing Deadline

Employer Retirement Plan Reporting (Forms 5500-series and 8955-SSA) Due: The size of your business and the structure of your retirement plan determine which version of Form 5500 you complete. Note: Normal due date is July 31 (last day of seventh month after calendar year plan). However, July 31, 2027, is a Saturday, so deadline shifts to next business day.

Learn More:
What is Form 5500?
Everything You Need to Know

Quarterly Federal Tax Return (Form 941) Due: This deadline is for the second quarter of 2027. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by August 10, 2027. Note: Normal deadline is July 31, but in 2027, that is a Saturday. Deadline shifts to next business day. Timely deposits extension calculated from original July 31 date, which remains Aug. 10, 2027.

Learn More:
Guide to IRS Form 941

Extension of Time for Employee Plan Returns Due: If you know ahead of time that you won't be able to make the original deadline, you can file an extension for your company's Form 5500 and Form 8955-SSA by using Form 5558. Note: Normal deadline is July 31, but in 2027, that is a Saturday. Deadline shifts to next business day.

Learn More:
What is Form 5500?
Everything You Need to Know

Tax Payment

Deposit of Unemployment Taxes (Form 940) Due: For companies with an accumulated unpaid liability of more than $500 through June 2027.

Learn More:
What is Form 940 and How Is It Used By Small Businesses?

PCORI Fee Due: Employers with self-funded health plans must pay the Patient-Centered Outcomes Research Institute fee by Aug. 2, 2027 (shifts from July 31 because it is Saturday). The per-covered-life rate is set annually by the IRS, which is summarized by the IRS in its PCORI fee homepage and PCORI fee FAQs.

Learn More:
Patient-Centered Outcomes Research Institute Fee

August 3, 2027

Compliance Check

Mid-Year Compliance Check — Policies: Ensure all company policies and practices are up to date with any regulatory or legislative changes.

Learn More:
Compliance Boxes Checked

September 2027 HR and Tax Compliance Deadlines

September 15, 2027

Tax Payment

Q3 2027 Estimated Tax Payments Due: Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:
Filing Your Business Income Tax Return

Filing Deadline

Extended Calendar-Year Tax Returns Due: Extended calendar-year partnership and S corporation tax returns due.

Learn More:
Filing Your Business Income Tax Return

September 30, 2027

HR Action

Provide a Summary Annual Report (SAR) to Employees and Beneficiaries: A Summary Annual Report (SAR) is a yearly document that provides employees and beneficiaries with a concise overview of their employee benefit plan's financial health and operations.

Learn More:
What Is Form 5500?
Everything You Need to Know

October 2027 HR and Tax Compliance Deadlines

October 14, 2027

HR Action

Provide Medicare Part D Disclosure Notice: Provide Disclosure Notice to all Medicare-eligible individuals who are covered under the organization's prescription drug plan.

Learn More:
Mandatory Benefits a Company Must Provide Full-Time Employees

October 15, 2027

Filing Deadline

Extended Calendar-Year Tax Returns Due: Extended sole proprietorship and calendar-year C corporation tax returns due.

Learn More:
Filing Your Business Income Tax Return

Extended Deadline Retirement Plan Filing Due: Form 5500 - 401(k) Retirement Plan extended filing deadline.

Learn More:
Filing Your Business Income Tax Return

November 2027 HR and Tax Compliance Deadlines

November 1, 2027

Tax Payment

Deposit of Unemployment Taxes (Form 940) Due: For companies with an accumulated unpaid liability of more than $500 through September 2027. **Note:** Normal deadline of Oct. 31 falls on a Sunday in 2027. Deadline shifts to the next business day.

Learn More:
What is Form 940 and How Is It Used By Small Businesses?

Filing Deadline

Quarterly Federal Tax Return (Form 941) Due: Deadline for the third quarter of 2027. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by November 10, 2027. **Note:** Normal deadline is Oct. 31 but that is Sunday. Deadline shifts to next business day. The timely deposits extension is calculated from original deadline of Oct. 31.

Learn More:
Guide to IRS Form 941

HR Action

Distribute Open Enrollment Announcements: Employers are responsible for notifying employees of an upcoming open enrollment period. This includes communicating benefits options, updates, and deadlines.

Learn More:
Open Enrollment Announcements: How to Notify Employees of Open Enrollment

Distribute Federal and Company Holiday Guidelines: Provide first mention of a list of days the organization will be closed, paid holidays, and additional time-off policies.

Learn More:
8 Tips for Managing Employee Paid Time-Off Requests

Compliance Check

Review and Update Employee Classifications to Ensure Compliance: Review employees' exempt status to ensure compliance.

Learn More:
Exempt vs. Nonexempt Employees

November 18, 2027

HR Action

Distribute Federal and Company Holiday Guidelines: Provide second mention of a list of days the organization will be closed, paid holidays, and additional time-off policies.

Learn More:
8 Tips for Managing Employee Paid Time-Off Requests



December 2027
HR and Tax Compliance Deadlines

December 1, 2027

HR Action

Notify Employees of Benefits or Compensation Changes Effective January 1: Employees need to be notified of any changes to compensation or benefits that start the beginning of the year.

Learn More:
Mandatory Benefits a Company Must Provide Full-Time Employees

Distribute 401(k) Safe Harbor, QDIA, and Automatic Enrollment: Deadline to distribute 401(k) safe harbor, QDIA, and automatic enrollment required notices to plan participants.

Learn More:
Employer Benefits of 401(k) Plans

January HR and Tax Compliance Deadlines

January 15, 2028

Tax Payment

Q4 2027 Estimated Tax Payments Due: Businesses must pay taxes on their profits. How a company is set up determines who pays the taxes.

Learn More:
Filing Your Business Income Tax Return

You Don't Have to Go It Alone

Our expert-enabled technology helps you stay informed and on track with ever-changing federal, state, and local employment-related laws and regulations. You can also access automatic tax services, tailored action plans, and safety plans that help you stay in compliance and reduce business risks.

Learn How We Can Help You Protect Your Business

Get started

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