



2026 HR Compliance Calendar

The 2026 HR Compliance Calendar is your roadmap for tax and regulatory due dates throughout the year. **For every month, you'll find a comprehensive list of key dates for compliance checks, filing deadlines, tax payments, and HR action items.**

In addition to the key dates, there is a concise explanation of what's required. If you need more information, simply click on the *Learn More* link to access additional details about the item.

Looking ahead to your upcoming compliance obligations can help you avoid the stress of a last-minute rush and empower you with the peace of mind that comes from being well-prepared. Bookmark and print this valuable resource for easy reference all year long.

Category Key

Compliance Check

Filing Deadline

Tax Payment

HR Action

January 2026

January 1

Compliance Check

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

Learn More:
[State Resources for Your Business](#)

January 15

Compliance Check

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

Learn More:
[What to Include in Your Employee Handbook](#)

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 2026

February 2

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.

Learn More:
[2025 Year-End Payroll Checklist and Tax Guide](#)

Quarterly Federal Tax Return (Form 941)

Due: For fourth quarter 2026. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by Feb. 10, 2026.

Learn More:
[IRS Form 941: Complete Guide & Filing Instructions](#)

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:
[IRS Form 941: Complete Guide & Filing Instructions](#)

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, Quarterly Federal Excise Tax Return](#)

IRS Form 1096 Due: Companies preparing 1099 forms 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 Tax Form Guide: What Employers Need To Know](#)

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

Learn More:
[Filing Business Tax Returns](#)

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, 2026. 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 and How Is It Used by Small Businesses?](#)

HR Action

Distribute W-2 and 1099 Forms to

Employees and Contractors: Protect your business by filing forms W-2 and 1099 correctly. Use these forms to report payments to contractors and payroll tax withholdings from employees.

Learn More:
[1099 vs. W-2 Tax Form Guide: What Employers Need To Know](#)

Distribute Form 1099-R to Qualifying

Employees: File 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.

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?](#)

Tax Payment

Deposit of Unemployment Taxes

(Form 940) Due: For companies with an accumulated unpaid liability over \$500 through December 2025.

Learn More:
[What Is Form 940 and How Is It Used by Small Businesses?](#)

February 17

HR Action

W-4 Form Changes for Existing Employees

Due: Current employees who claim an exemption from withholding should complete a new W-4 at this time in order to continue to be exempted.

Learn More:
[What Is a W-4 Form & What Should Employers Know?](#)

February 27

Filing Deadline

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

Learn More:
[Filing Business Tax Returns](#)

March 2026

March 2

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 Work-Related Injuries and Illnesses](#)

Employer-Provided Health Insurance Offer and Coverage Paper Filing Due:

File hard copies of Forms 1094-C and 1095-C with the IRS (if not filing electronically). Electronic filing due March 31.

Learn More:

[Difference Between 1095 Forms: 1095-A vs. 1095-B vs. 1095-C](#)

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 (paper).

Learn More:

[Filing Business Tax Returns](#)

HR Action

Distribute Completed Form 1095-C to Applicable Employees:

All 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.

Learn More:

[What is Form 1095-C? Everything You Need to Know](#)

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.

Learn More:

[Difference Between 1095 Forms: 1095-A vs. 1095-B vs. 1095-C](#)

March 16

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 2025 income tax returns by this date.

Learn More:

[Filing Business Tax Returns](#)

HR Action

Return of Excess (ROE) Distributions for Failed ADP/ACP Tests – NON-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:

[Corrective Distributions and Retirement Plan Design](#)

March 31

Filing Deadline

Employer-Provided Health Insurance Offer and Coverage Electronic Filing Due:

Electronically file Forms 1094-C and 1095-C with the IRS.

Learn More:

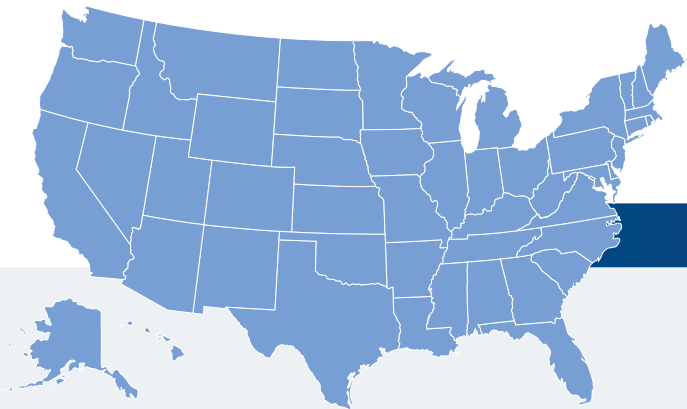
[Difference Between 1095 Forms: 1095-A vs. 1095-B vs. 1095-C](#)

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).

Learn More:

[Filing Business Tax Returns](#)



State Resources for Your Business

Our state compliance map is regularly updated to best help employers understand the obligations businesses have in their respective states, including tax rates, minimum wage rates, workplace retirement programs, worker safety, and more.

[Access Your State](#)

April 2026

April 15

Compliance Check

Corrective Distributions of Excess Deferral

Amounts: If the total of a plan participant's 2025 elective deferrals exceed the limit under IRC Section 402(g), the excess amount plus allocable earnings must be distributed to the participant.

Learn More:
[2025 Elective Deferral Limit](#)

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 Business Tax Returns](#)

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 Business Tax Returns](#)

Business Owner Tax Returns Due:

Individual, sole proprietor, and calendar-year C corporation tax returns due for tax year 2025.

Learn More:
[Filing Business Tax Returns](#)

Tax Payment

Q1 2026 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 Business Tax Returns](#)

HR Action

Notify Employees of Last Call for IRA and

HSA Contributions: Notify employees that today is their last day to make contributions to their IRA or HSA accounts under the prior calendar year.

Learn More:
[Publication 969 \(2023\), Health Savings Accounts and Other Tax-Favored Health Plans](#)

April 30

Filing Deadline

Quarterly Federal Tax Return (Form 941)

Due: For first quarter 2026. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by May 11, 2026.

Learn More:
[IRS Form 941: Complete Guide & Filing Instructions](#)

Tax Payment

Deposit of Unemployment Taxes

(Form 940) Due: For companies with an accumulated unpaid liability over \$500 through March 2026.

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: What Do Employers Need to Know?](#)

May 2026

May 15

Compliance Check

Mid-Year Compliance Check — Records:

Start your mid-year compliance audit to ensure all records and documentation are up to date.

Learn More:
[Compliance Resources](#)

May 31

Filing Deadline

Request an Extension of Time to File, if

Needed: Submit Form 8809 to request an extension, if needed, for Form 5498.

Learn More:
[Filing Business Tax Returns](#)

June 2026

June 1

Compliance Check

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.

Learn More:

[Prescription Drug Data Collection \(RxDC\)](#)

June 15

Tax Payment

Q2 2026 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 Business Tax Returns](#)

June 30

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 satisfy the eligible automatic contribution arrangement (EACA) requirements.

Learn More:

[Corrective Distributions and Retirement Plan Design](#)

July 2026

July 29

HR Action

Provide Summary of Material Modification (SMM) to Plan Participants:

Deadline to provide SMM to plan participants for plan amendments adopted in prior plan year, if any. If a material reduction in health plan benefits, provide SMM within 60 days of adoption.

Learn More:

[DOL Reporting and Disclosure Guide for Employee Benefit Plans](#)

July 31

Filing Deadline

Employer Retirement Plan Reporting (Forms 5500-series and 8955-SSA) Due:

Which version of Form 5500 you complete will depend on the size of your business and the structure of your retirement plan.

Learn More:

[What Is Form 5500? Everything You Need to Know](#)

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.

Learn More:

[Form 5500 FAQ](#)

Quarterly Federal Tax Return (Form 941)

Due: For second quarter 2026. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by Aug. 10, 2026.

Learn More:

[IRS Form 941: Complete Guide & Filing Instructions](#)

Tax Payment

Deposit of Unemployment Taxes

(Form 940) Due: For companies with an accumulated unpaid liability over \$500 through June 2026.

Learn More:

[What Is Form 940 and How Is It Used by Small Businesses?](#)

August 2026

August 3

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 Resources](#)

September 2026

September 15

Filing Deadline

Extended Calendar-Year Tax Returns Due:

Extended calendar-year partnership and S corporation tax returns due.

Learn More:

[Filing Business Tax Returns](#)

Tax Payment

Q3 2026 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 Business Tax Returns](#)

September 30

HR Action

Provide Employees and Beneficiaries a Summary Annual Report (SAR) of Benefit Plan's Financial Health and Operations:

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:

[Form 5500 FAQ](#)

October 2026

October 14

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:

[Full-Time Employee Benefits a Company Must Provide](#)

October 15

Filing Deadline

Extended Calendar-Year Tax Returns Due:

Extended sole proprietorship and calendar-year C corporation tax returns due.

Learn More:

[Filing Business Tax Returns](#)

HR Action

Extended Deadline Retirement Plan Filing Due:

Form 5500 - 401(k) retirement plan extended filing deadline.

Learn More:

[Filing Business Tax Returns](#)

November 2026

November 2

Compliance Check

Review and Update Employee Classifications to Ensure Compliance:

Review employees' exempt status to ensure compliance with federal overtime guidelines.

Learn More:

[Fair Labor Standards Act \(FLSA\): What Employers Need to Know](#)

Tax Payment

Deposit of Unemployment Taxes

(Form 940) Due: For companies with an accumulated unpaid liability over \$500 through September 2026.

Learn More:

[What Is Form 940 and How Is It Used by Small Businesses?](#)

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:

[How to Notify Employees of Open Enrollment](#)

Filing Deadline

Quarterly Federal Tax Return (Form 941)

Due: For third quarter 2026. If you made timely deposits in full payment of your taxes for the quarter, you may file Form 941 by Nov. 10, 2026.

Learn More:

[IRS Form 941: Complete Guide & Filing Instructions](#)

Distribute Federal and Company Holiday

Guidelines: Provide a list of days the organization will be closed, paid holidays, and additional time-off policies.

Learn More:

[7 Tips for How to Manage Employee Paid Time-Off Requests](#)

December 2026

December 1

HR Action

Notify Employees of Benefits or Compensation Changes Effective

January 1: Notify employees of any changes to compensation or benefits that start on the beginning of the year.

Learn More:

[Employee Benefits a Company Must Provide](#)

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](#)

December 31

Compliance Check

Conduct End-of-Year Compliance Activities and Nondiscrimination Testing: Companies must perform both nondiscrimination tests each year to ensure that the 401(k) plan does not favor highly compensated employees.

Learn More:

[What Corrective Distributions May Indicate About Your Retirement Plan Design](#)

Review Year-End Payroll Processing and Initiate Coming Payroll Year: After you have wrapped up this year's payroll, review your payroll schedule for the next fiscal year. Check all period ending dates and quarterly closing dates to make sure they do not fall on any major holidays, weekends, or other dates that would make it difficult to process in a timely manner.

Learn More:

[Year-End Payroll Checklist and Tax Guide](#)

Looking Ahead

January 15, 2027

Tax Payment

Q4 2025 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 Business Tax Returns](#)



Year-End Payroll Checklist

Our payroll checklist helps you navigate all your year-end obligations from finalizing compensation and benefits for the upcoming year to ensuring your final payroll reporting and taxation are in line.

[Get Your Free Checklist](#)

General Guidelines: 2025 Tax and Spending Law

The 2025 Tax and Spending Law, signed on July 4, 2025, extends or makes permanent many provisions from the Tax Cuts and Jobs Act of 2017. Key provisions affecting businesses include:

- **QBI Deduction:** Maintains the 20% qualified business income deduction for pass-through entities
- **Bonus Depreciation:** Restores 100% bonus depreciation for equipment purchases permanently
- **R&D Expensing:** Allows full R&D expensing with retroactive relief to 2022
- **SALT Cap:** Increases deduction limit to \$40,000 temporarily through 2029
- **Tips and Overtime:** Introduces limited federal tax deductions for qualified tips (\$25,000 cap) and overtime wages (\$12,500 cap)
- **Health Savings Accounts (HSAs):** Permanent First-Dollar Telehealth Coverage starting after December 31, 2024. Direct Primary Care (DPC) arrangements become HSA-eligible expense and non-disqualifying coverage January 1, 2026, with indexed for inflation monthly fee caps of \$150 (individual) or \$300 (more than one person)
- **Dependent Care FSAs:** Maximum contribution will increase to \$7,500 annually (or \$3,750 for married filing separately) starting January 1, 2026.

Updates will be made available once published.



You Don't Have to Go It Alone

Paychex can help 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.

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