

2026 Q3 Checklist

Review these items to prepare for the end of the third quarter — September 30, 2026

Information to Verify and Report

Verify:

- ☐ Identification numbers for federal, state, and local tax agencies on each return.
- ☐ Employee names and addresses in Paychex Flex for end-of-year documents.
- ☐ Employee social security numbers (SSNs).

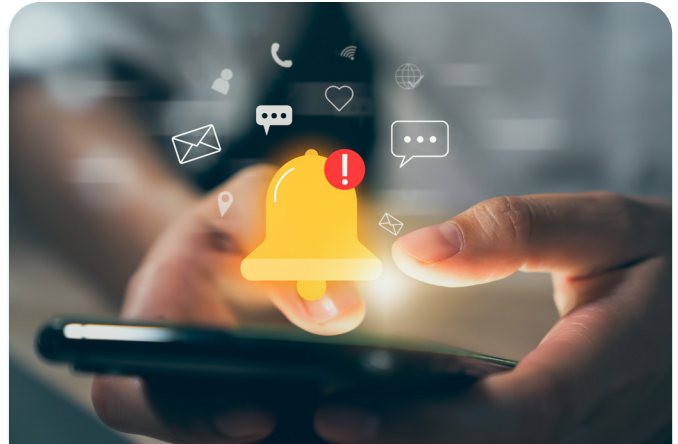
Report:

- ☐ All in-house payroll and any additional checks that have not yet been reported.
- ☐ Voided checks — Employee checks that were issued in the current quarter but never given to employees.
- ☐ Employee pension information.
- ☐ Third-party sick pay insurance benefits.
[Report third-party sick pay in Paychex Flex®](#).
- ☐ Paid Family and Medical Leave (PFML) – Your employee counts in CO, DE, MA, ME, MN, OR, and WA can affect whether you need to pay the employer portion of PFML.

Employee thresholds and calculation methods vary by state. Visit the following resources to determine whether you are a covered employer:

- [Colorado](#)
- [Delaware](#)
- [Maine](#)
- [Massachusetts](#)
- [Minnesota](#)
- [Oregon*](#)
- [Washington](#)

Most employee count changes are effective at the beginning of the year. Delaware tax obligations can change throughout the year based on changes to employee count. Determine whether your employee count has changed your obligation to pay the employer portion of PFML and report it to Paychex.



Reporting Deadline

In order to process and file your quarterly returns on time, the quarter-end deadline for reporting changes for third quarter 2026 is **Wednesday, September 30, 2026, by 4:00 p.m. local time.**

If you anticipate the need for payroll adjustments after this deadline, contact Paychex immediately to discuss options available to you.

- ☐ Standard Occupation Codes (SOC) if you have employees in CT, IN, LA, NC, SC, TN, WA, or WV. To find occupational codes, refer to your state's website or use the [O*NET OnLine search tool](#). Note: [SOC codes for AK can be found here](#). You may also use these helpful articles to enter SOC codes into Paychex Flex® [individually](#), or by [importing a list](#).
- ☐ Tax deposits made for an amount other than the amount on the deposit notice.

Important Reminders

Bonus Payrolls:

- ☐ Bonus checks can be processed with regular payroll. If a different check date or period-end date is needed, bonus checks must be processed as a separate payroll.

If you want to process a separate bonus payroll, here's a [short demo and instructions](#) for adding a new pay period.

- ☐ You can temporarily override direct deposit on bonus checks so your employees can receive paper bonus checks.

You can also block [direct deposit for all checks in a pay period](#).

- ☐ If you're using a 401(k) plan offered through Paychex Retirement Services, we automatically deduct 401(k) contributions from the bonus checks of employees participating in the plan. Bonus pay is defined as compensation. It must have 401(k) contributions deducted to be reflected on Forms W-2.

Upcoming Banking & Federal Holidays:

Banks and Paychex offices closed:

- ☐ **Monday, September 7** – Labor Day
- ☐ **Thursday, November 26** – Thanksgiving Day
- ☐ **Friday, December 25** – Christmas Day

Banks closed, Paychex open:

- ☐ **Monday, October 12** – Indigenous Peoples' Day (Columbus Day)
- ☐ **Wednesday, November 11** – Veterans Day



For a comprehensive list of 2026 banking and federal holidays, check out the [Paychex 2026 Payroll Calendar](#).

Outstanding Tax Liability (OTL)

The third quarter OTL collection is on October 20, 2026.

- ☐ Check out the OTL Report included in your tax package to find out if you have an amount due, and how much will be collected.



Need More Information

Bookmark our [Quarter-End Tax Filing Resources](#) and [State Tax Resources](#) sites for instructions about reporting quarter-end information in Paychex Flex.

Use the **Paychex Flex Tax Center** to view outstanding items that require your attention, and make updates as necessary to help reduce compliance risks.

To get there, log in to your [Paychex Flex](#) account, select **Company Details**, then select the **Taxes** tab.