



2026 Compliance Calendar

Due Date	Task	Category	Description	Completed
Jan 1, 2026	Implement new laws, update payroll for holiday pay	HR/Payroll	Ensure compliance with new federal/state laws and proper payroll processing	☐
Jan 31, 2026	Distribute W-2 forms to employees and file with SSA	Payroll	Report employee wages and taxes withheld for the prior year	☐
Jan 31, 2026	Distribute 1099-NEC and 1099-MISC to recipients	Payroll/AP	Report nonemployee compensation and miscellaneous payments to contractors	☐
Jan 31, 2026	File Form 940 (FUTA) and Form 941 (Q4 payroll)	Payroll	Report and pay federal unemployment and payroll taxes for Q4	☐

Jan 31, 2026	Distribute ACA Forms 1095-B/C to employees	Benefits	Inform employees of health coverage offered for ACA compliance	☐
Jan 31, 2026	File ACA 1095-C state copies (CA, MA, NJ)	State Compliance	Meet state-level ACA reporting requirements	☐
Feb 1, 2026	Post OSHA Form 300A at worksites	Safety	Display summary of work-related injuries and illnesses for prior year	☐
Feb 1, 2026	Submit MA EEO-1 report to state	State Compliance	Comply with Massachusetts workforce demographic reporting requirement	☐
Feb 10, 2026	File Form 940 (if FUTA deposits were timely)	Payroll	Final deadline for annual FUTA tax return if deposits were made on time	☐
Feb 15, 2026	Collect new W-4 from exempt employees	Payroll	Maintain accurate withholding status for employees claiming exemption	☐
Feb 28, 2026	File ACA Forms 1094-C/1095-C (paper) to IRS	Benefits	Report employer-provided health coverage to IRS	☐

Feb 28, 2026	File 1099-MISC (paper) to IRS	Payroll/AP	Report miscellaneous income to IRS	☐
Feb 28, 2026	File Form 8809 (paper extension request)	Payroll/Benefits	Request extension for filing information returns	☐
Mar 2, 2026	Submit OSHA 300A data electronically	Safety	Report workplace injury data to OSHA	☐
Mar 2, 2026	Furnish ACA Forms 1095-B/C to employees (extended deadline)	Benefits	Provide health coverage information to employees under IRS extension	☐
Mar 15, 2026	File S-Corp (1120-S) and Partnership (1065) returns	Tax	Report business income and pass-through earnings	☐
Mar 15, 2026	File Form 8809 (electronic extension request)	Payroll/Benefits	Request extension for electronic information returns	☐
Mar 31, 2026	File ACA Forms 1094-C/1095-C electronically	Benefits	Final deadline to report ACA coverage electronically	☐
Mar 31, 2026	File 1099-MISC electronically	Payroll/AP	Final deadline to report miscellaneous income electronically	☐

Apr 15, 2026	File individual and C-Corp tax returns (Form 1040, 1120)	Tax	Annual income tax filing for individuals and corporations	☐
Apr 15, 2026	Submit Q1 estimated taxes	Tax	Pay first installment of estimated taxes for 2026	☐
Apr 28, 2026	Distribute SPD documents for new plans	Benefits	Provide plan details to participants for new ERISA-covered plans	☐
Apr 30, 2026	File Form 941 and Form 720 (Q1)	Payroll	Report and pay Q1 payroll and excise taxes	☐
Apr 30, 2026	Remove OSHA 300A postings	Safety	End of required posting period for workplace injury summary	☐
May 15, 2026	File Form 990 (nonprofits)	Tax	Report financials and activities of tax-exempt organizations	☐
May 15, 2026	File Form 8868 (extension for Form 990)	Tax	Request extension for nonprofit annual return	☐
May 14, 2026	File California pay data report	State Compliance	Comply with CA pay equity reporting requirements	☐

Jun 30, 2026	File EEO-1 Report (tentative)	Compliance	Report workforce demographics to EEOC	☐
Jul 31, 2026	File Form 941 and Form 720 (Q2)	Payroll	Report and pay Q2 payroll and excise taxes	☐
Jul 31, 2026	File Form 5500 (calendar-year plans)	Benefits	Report retirement and welfare plan financials	☐
Jul 31, 2026	File Form 5558 (extension for Form 5500)	Benefits	Request extension for Form 5500	☐
Aug 15, 2026	Begin open enrollment planning	Benefits	Prepare for annual benefits enrollment period	☐
Sep 15, 2026	File extended S-Corp/Partnership returns	Tax	Final deadline for extended business tax returns	☐
Sep 30, 2026	Distribute SAR (if Form 5500 filed in July)	Benefits	Provide summary of plan financials to participants	☐
Sep 30, 2026	Send PTO/FSA usage reminders	HR	Encourage employees to use benefits before year-end	☐

Oct 3, 2026	Distribute QSEHRA notice for 2027	Benefits	Notify employees of HRA benefit and tax implications	☐
Oct 15, 2026	Send Medicare Part D Creditable Coverage notice	Benefits	Inform Medicare-eligible individuals about drug coverage status	☐
Oct 15, 2026	File extended individual and C-Corp returns	Tax	Final deadline for extended income tax returns	☐
Oct 31, 2026	File Form 941 and Form 720 (Q3)	Payroll	Report and pay Q3 payroll and excise taxes	☐
Oct 31, 2026	Send FSA spend-down reminders	HR	Help employees avoid forfeiting unused FSA funds	☐
Nov 14, 2026	Send FSA claims submission reminders	HR	Encourage timely submission of reimbursement claims	☐
Nov 15, 2026	File extended Form 990 (if applicable)	Tax	Final deadline for extended nonprofit annual return	☐
Dec 15, 2026	Distribute SAR (if Form 5500 extended to Oct)	Benefits	Provide summary of plan financials to participants	☐

Dec 25, 2026	Adjust payroll for Christmas holiday	Payroll	Ensure timely payroll processing around federal holiday	☐
Dec 29, 2026	Begin nondiscrimination testing (401k, FSA, POP)	Benefits	Ensure benefit plans do not favor highly compensated employees	☐
Dec 29, 2026	Finalize policy/handbook updates	HR	Prepare for new year with updated policies and compliance materials	☐
Dec 31, 2026	Finalize all 2026 filings and deposits	Payroll/Tax	Ensure all required filings and payments are completed before year-end	☐
Dec 31, 2026	Prepare W-2 and ACA data for January 2027	Payroll/Benefits	Ensure accurate reporting for upcoming year-end forms	☐

Departmental Summary of Key Deadlines

HR

- Jan 1: Implement new laws
- Sep 30: PTO/FSA usage reminders
- Oct 31: FSA spend-down reminders
- Nov 14: FSA claims submission reminders
- Dec 29: Finalize handbook updates

Payroll

- Jan 31: W-2, 1099-NEC, 1099-MISC, Form 940/941
- Apr 30, Jul 31, Oct 31, Dec 31: Quarterly Form 941 & 720
- Dec 25: Adjust for Christmas payroll
- Dec 31: Finalize filings and deposits
- Dec 31: Prepare W-2 data for 2027

Benefits

- Jan 31: ACA 1095-B/C distribution
- Feb 28, Mar 31: ACA filings
- Apr 28: SPD distribution
- Jul 31: Form 5500
- Oct 3: QSEHRA notice
- Oct 15: Medicare Part D notice
- Dec 15: SAR (if extended)
- Dec 29: Nondiscrimination testing

Tax

- Mar 15, Sep 15: S-Corp/Partnership returns
- Apr 15, Oct 15: Individual/C-Corp returns
- May 15, Nov 15: Form 990 and extensions
- Apr 15, Jun 15, Sep 15, Jan 15 (2027): Estimated tax payments

Safety/Compliance

- Feb 1–Apr 30: OSHA 300A posting
- Mar 2: OSHA 300A electronic submission
- Jun 30: EEO-1 report (tentative)