



# HR CHECKLIST

Q1  
2026

## Payroll & Tax



- Adjust Payroll for Extra Payday.** Employers paying biweekly need to prepare for the 27<sup>th</sup> payroll in 2026. Also, inform employees, and check state laws.
- File FICA & FUTA.** File Form 941 (FICA) and Form 940 (FUTA) by Feb. 2, 2026. If you made timely FUTA deposits, you have until **Feb. 10, 2026**, to file.
- File Forms W-2 & W-3.** File W-2 & W-3 with the IRS and Social Security Administration and distribute W-2s to employees by **Feb. 2, 2026**.
- Prepare for New Form W-2 Overtime Reporting.** For 2026 tax year, the IRS added new codes to report FLSA-required portion of overtime qualifying for “No Tax on Overtime” deduction.
- File Form 1099-NEC Non-employee Compensation.** File and distribute Form 1099-NEC by **Feb. 2, 2026**.
- Minimum Wage Increases.** Confirm new hourly increases in the states where employees work.

## Benefits



- Prepare ERISA Plan Report.** File Form 5500 with the DOL. ERISA plan years may differ from insurance policy years.
- Submit Medicare Part D Disclosure.** Inform CMS if coverage is creditable or non-creditable 60 days after the start of plan year.

## Compliance

- Review OBBBA Requirements.** Consult tax and legal advisors or PEO for OBBBA mandates in effect after **Jan. 1, 2026**.
- Post OSHA Form 300A.** Post Form 300A, Summary of Injuries/Illnesses, **Feb. 1 - April 30, 2026**.
- Update Labor Posters.** Display required federal and state-specific posters (including remote workers)..
- Schedule Required Training.** Review required federal, state, and industry-specific compliance training for 2026.
- Prepare ACA Reporting.** Distribute 1095-C to full-time employees by **March 2, 2026**, and file 1094-C and 1095-C by **March 31, 2026**.
- Review Benefits Reporting Changes.** Verify notice mandates (Medicare Part D, HIPAA, CHIPRA) and plan-year reporting obligations.



## General HR

- Monitor State Laws.** Review Q1 state laws updates.
- Audit Job Postings.** Check pay transparency rules for posting disclosures.
- Run a Pay Equity Audit.** Prevent wage disparity. issues. Consult with legal counsel to mitigate risk for areas of concern.
- Prepare for Employee Appreciation Day.** Whether it's extra PTO or an in-office celebration, show appreciation for your team on **March 7, 2026**.



**PLEASE NOTE:** This information is for general reference purposes only. Because laws, regulations, and filing deadlines are likely to change, please check with the appropriate organizations or government agencies for the latest information and consult your employment attorney and/or benefits advisor regarding your responsibilities. In addition, your business may be exempt from certain requirements and/or be subject to different requirements under the laws of your state. (Updated Dec. 10, 2025)

### Need Help?

An IRS-certified PEO, Propel HR helps small to mid-sized businesses streamline HR, payroll, employee benefits, compliance, and other HR functions. If you need help, give us a call, (800) 446-6567 or visit [www.propelhr.com](http://www.propelhr.com).

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