



2026 HR and Payroll Compliance: Key Deadlines and Requirements

Navigating HR and payroll related regulatory requirements doesn't have to be overwhelming. Partner with The Human Resource Consulting Group (HRCG) to stay abreast of legal updates and ensure compliance with ever-changing employment laws. Let HRCG manage compliance for you so you can focus on what matters most—your business.

Date	Compliance Topic	Details
January 1	Minimum Wage	Review federal/state minimum wage updates and adjust payroll systems as needed.
January 1	State Level Paid Leave Programs	Verify requirements under new/updated state level paid leave programs. Distribute notices as needed.
January 1	Labor Law Posters	Review labor law posters for compliance and replace as needed.
January 1	Employee Handbook	Update handbook to reflect policy and employment law changes.
January 1	Form I-9 Audit	Conduct internal audit to ensure accurate completion of forms.
January 31	401(k) Census	Provide census data to recordkeeper for testing.
January 31	Form W-2 Distribution	Provide Form W-2 to employees and file copies with the Social Security Administration (SSA).
January 31	Form 1099-NEC Filing	File Form 1099-NEC to report non-employee compensation to independent contractors.
February 1	OSHA Form 300A	Post in conspicuous place for employees to view through April 30. *Summary form only not Log*
March 2	Distribution of ACA Forms to Employees	Furnish Form 1095 to employees per ACA. Alternative electronic only options are available.
March 2	Electronic Filing for OSHA 300A	Submit OSHA 300A Summary to Injury Tracking Application (ITA).
March 15	401(k) Corrections	Deadline to process corrective distributions to HCEs for plans that failed ADP and/or ACP testing.
March 31	Electronic Filing of Forms 1094C & 1095C	ACA reporting deadline for electronic filers. File employee copies of State ACA forms CA (3/31), RI (3/31), NJ (3/31), DC (4/30).
June 1	RxDC Data Collection Reporting	Submit prescription drug and healthcare spending data to CMS. Typically submitted by carriers; confirmation recommended.

Date	Compliance Topic	Details
TBD (typically May/June)	EEO-1 Filing	File EEO-1 Report with EEOC (due date expected to be June).
July 31	PCORI Fee Due	For self-insured health plans or fully insured plan with HRA. Report and pay using IRS Form 720 .
Sept. 30 (calendar year plans)	SAR Distribution	Distribute Summary Annual Report (SAR) to plan participants and beneficiaries.
September 30	VETS 4212 Reporting	Submit data through VETS reporting application.
October 15	Medicare Part D Creditable Coverage	Distribute notice indicating creditable or non-creditable drug coverage to applicable employees.
December 31	Year-End Payroll Adjustments	Ensure all employee pay, tax withholding, and benefit adjustments are finalized.

Emerging Trends in 2026 Compliance

- 1. Pay Transparency & Pay Equity Enforcement:** States and local jurisdictions are expanding salary range disclosure requirements, pay data reporting, and enforcement activity. Compliance now extends beyond annual reporting to job postings, promotions, and internal transfers.
- 2. Multi-State Workforce & Tax Compliance Complexity:** Remote and hybrid work arrangements continue to drive multi-state payroll tax, wage-and-hour, leave law, and workers' compensation obligations. Tracking where employees work is now a core compliance function.
- 3. AI & Automation Governance:** The use of artificial intelligence in recruiting, performance management, and monitoring is increasing regulatory attention. Select jurisdictions require bias audits, candidate notifications, and documented human oversight, with broader regulation expected.
- 4. Expanded Workplace Safety & Mental Health Requirements:** Beyond traditional OSHA compliance, states are implementing workplace violence prevention, training mandates, and safety planning requirements. Mental health accommodations and leave coordination are becoming key compliance considerations.

Managing HR and payroll compliance can feel like a full-time job. That's where HRCG can help! Our team can:

- Monitor legal updates to ensure you're always in compliance;
- Automate complex processes to save you time and reduce errors;
- Provide customized guidance and solutions to address your unique challenges.

Contact us today to learn how we can simplify compliance for your organization in 2026!



www.hr-consulting-group.com

117 Main St, Seymour, CT 06483
 HRhelp@HR-Consulting-Group.com
 P: 203.881.1755 | F: 203.881.3135