



2026

KEY HR COMPLIANCE DATES AND DEADLINES

Your guide to HR compliance —
dates, deadlines, benefits rules & state requirements.

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KEY HR COMPLIANCE DATES AND DEADLINES

[Dates are subject to change based upon government agency directive.]

JANUARY - Q1

Nothing needed.

FEBRUARY - Q1

- February 1** — Post OSHA Form 300A Summary through April 30th (applicable to employers with 11 or more employees unless otherwise exempt).
- February 2** — Distribute Form W-2 to employees (for reporting wages paid and taxes withheld during previous calendar year).
- February 2** — Submit Form W-2's electronically via the Social Security Administration's Business Services Online (required for employers who have 250 or more Form W-2's to file).
- February 2** — File Form W-2's in paper format (for other employers).
- February 2** — Distribute Form 1099-MISC to other workers (for reporting payments and taxes withheld during previous calendar year).
- February 2** — Submit quarterly form 941 (for reporting income taxes, Social Security and Medicare Taxes withheld from employee's pay) for previous calendar quarter.
- February 2** — Submit quarterly Form 720 (for paying excise taxes) for previous calendar quarter.
- February 2** — Submit annual Form 940 (if quarterly FUTA taxes were not paid when due).
- February 10** — Annual Form 940 Due (if quarterly FUTA taxes were paid when due).
- February 28** — Employers with health plans that provide prescription drug coverage to plan participants eligible for Medicare Part D must notify Centers for Medicare and Medicaid Services (CMS) whether their plan's drug coverage is creditable or non-creditable.

MARCH - Q1

- March 1** — HIPAA covered entities must report a breach that involved fewer than 500 individuals to Health and Human Services (HHS) no later than 60 days of the end of the calendar year (a breach involving 500 or more individuals must be reported no later than 60 calendar days from the discovery of the breach).
 - March 2** — ACA Forms Paper Filing Deadline with the IRS, including Forms 1095-B and 1095-C.
 - March 2** — Submit Form 1099-MISC with the IRS (if filing on paper).
 - March 2** — Submit OSHA Form 300A, Form 300 and Form 301 electronically to OSHA (applicable to employers with 250 or more employees or for those between 20-249 employees in certain industries with high rates of occupational injuries or illnesses as defined by OSHA).
 - March 2** — Submit Form M-1 with the U.S. Department of Labor (applicable to employers with Multiple Employer Welfare Arrangements (MEWA's)).
 - March 31** — Form 8809 E-Filing Deadline with the IRS.
 - March 31** — Submit Form 1099-MISC with the IRS (if filing electronically).
 - March 31** — Forms 1095-B, and 1095-C, E-Filing Deadline with the IRS.
- March 31** — End of Q1.

APRIL - Q2

- April TBD** — EEO-1 Data Collection Begins (Tentative) (Applicable to employers with 100 or more employees or federal contractors or first tier subcontractors with 50 or more employees and a federal contract or subcontract of \$50,000 or more).
- April 30** — Last day to post OSHA Form 300A Summary Form (applicable to employers with 11 or more employees unless otherwise exempt).
- April 30** — Submit quarterly Forms 720 and 941 - due for Q1.

MAY - Q2

- May 15** — Non-Profit Tax Returns Deadline for calendar year 2025, including Form 990.

JUNE - Q2

- June TBD** — EEO-1 Filing Deadline (Tentative).
- June 30** — End of Q2

JULY - Q3

- July 31** — Submit Form 5500 for pension or welfare benefit plans with 100 or more participants (for calendar year plans) electronically (for non-calendar year plans, no later than the last day of the seventh month after the plan year ends) via the DOL EFAST2 system.
- July 31** — Submit Form 5558 (to seek a one-time extension of 2 ½ months to file the Form 5500 - for calendar year plans) via the mail to: Department of Treasury, IRS, Ogden, UT 84201-0045 (for non-calendar year plans, no later than the last day of the seventh month after the plan year ends).
- July 31** — PCORI fee due date with the IRS.
- July 31** — Submit quarterly Forms 720 and 941 - due for Q2.

AUGUST - Q3

Nothing needed.

SEPTEMBER - Q3

- September 30** — Furnish a Summary Annual Report to covered participants (For plans with 100 or more plan participants), must be provided to participants within nine months after the plan year's end. Applicant for 401(k) plans, pension plans, and for health welfare plans unless otherwise exempt.
- September 30** — End of Q3.

OCTOBER- Q4

- October 3** — Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) Notice Deadline (for QSEHRAs that begin January 1, 2027) for employers offering QSEHRA's. [Other plan years are to furnish notice at least 90 days before start of the plan year.]
- October 3** — Retire Drug Subsidy (RDS) Application Due to CMS (for plan years beginning January 1, 2027) [Other plan years are to furnish notice at least 90 days before start of the plan year.].
- October 15** — Medicare Part D Notice of Creditable Coverage to Plan Participants.
- October 15** — Deadline for submitting Form 5500 for those who submitted a Form 5558 to trigger the automatic 2 ½ month extension

NOVEMBER- Q4

- November 2** — Submit quarterly Forms 720 and 941 - due for Q3.
- Recommended practice — Remind employees to submit Flexible Spending Account (FSA) receipts before end of year (if operating a calendar year plan).

DECEMBER- Q4

- December 31** — Conduct non-discrimination testing on benefit plans (such as 401k, Section 125 Premium Only Plans (POP), and Flexible Spending Accounts (FSA)).
- December 31** — End of Q4.

OTHER ANNUAL REQUIREMENTS NOT OTHERWISE DEFINED TO A SPECIFIC DATE

- Recommended practice — Remind employees to update their phone numbers, addresses, and beneficiaries.
- Review and update tax forms (such as W-4, and W-2) to maintain use of current versions.
- Create new Term I-9 file for new year.
- Recommended practice — Enrollment Waivers for employees not enrolling each year.

2026 STATE-SPECIFIC REQUIREMENTS

CT, ME, MA, NH, NY, RI, VT

CONNECTICUT - SPECIFIC

- Report new hires and rehires to the Connecticut Department of Labor within 20 days of hire/rehire.
- Distribute or notify of their rights under the Connecticut Paid Leave and Family and Medical Leave law.
- Connecticut employers with 3 or more employees must provide notice to employees about their right under the Connecticut Sexual Harassment law within 3 months of hire.
- January 1** — Connecticut employers with 11 or more employees must provide notice to employees about their rights under the Connecticut Sick Leave law

MASSACHUSETTS - SPECIFIC

- Report new hires and rehires to the Massachusetts Department of Revenue within 14 days of hire/rehire.
- Distribute updated sexual harassment policy both upon hire and annually.
- Provide notice to employees of their rights under the Massachusetts Pregnant Workers Fairness Act within 10 days of being notified that of a pregnancy or related condition (applicable to Massachusetts employers with 6 or more employees)
- January 31** — Distribute MA 1099-HC Form to employees.
- February 1** — Deadline for EEO-1 employers(those with 100 or more employees) to upload their information to the Massachusetts Secretary of State's Office
- April 1** — File MA 1099-HC Forms with the Massachusetts Department of Revenue.
- After October 1** — Distribute updated Paid Family and Medical Leave Notices (detailing any contribution and benefit changes) to Massachusetts employees before they take effect on January 1st the following year.
- December 15** — Deadline to file the Massachusetts Health Insurance Responsibility Disclosure (HIRD) form electronically (via MassTaxConnect – required of employers with six or more employees).

NEW HAMPSHIRE - SPECIFIC

- January 1:** Ensure policies do not prohibit nor take adverse action against employees from storing a firearm or ammunition in the employee's vehicle while entering or exiting the employer's property or while the vehicle is parked on the employer's property as long as the vehicle is locked AND the firearm or ammunition is not visible" in accordance with the New Hampshire Gun Rights Law.
- Provide a written notice explaining the employee's wage rate, pay frequency and other compensation terms upon hire and whenever there is a change in wage rates.
- Distribute sexual harassment policy upon hire.

NEW YORK - SPECIFIC

- Distribute updated sexual harassment policy during required annual harassment training.
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- Provide notice regarding New York Paid Family Leave upon hire and upon request.
- Provide notice at time of hire and whenever there is a change an employee's pay, of their rights under the New York Wage Theft Prevention Act.
- Provide written copy of their airborne infectious disease prevention plan at time of hire in accordance with New York HERO Act (Health and Essential Rights Act).

MAINE - SPECIFIC

- Provide Paid Family and Medical Leave (PFML) Notice to employees before payroll deductions begin and upon hire.
- June 1:** Filing annual report with Maine Secretary of State's Office demonstrating good standing as a corporation.
- Distribute lactation accommodation notice annually and upon request.
- Distribute sexual harassment policy upon hire and annually.

RHODE ISLAND - SPECIFIC

- Report new hires and rehires to the Rhode Island New Hire Reporting Center within 14 days of their start date.
- Distribute sexual harassment policy upon hire.
- March 2** — Distribute IRS Forms 1095 B and C to employees
- March 31** — File IRS 1094 and IRS 1095 B and C forms (as applicable) with the Rhode Island Department of Taxation.

VERMONT- SPECIFIC

- Distribute sexual harassment policy upon hire and annually.
- Distribute the Vermont Sick Time Act Notice to employees upon hire and annually.
- For Vermont employers with 10 or more employees (for parental leave), or 15 or more employees (for family leave), distribute the Vermont Parental, Family Leave and Short-Term Family Leave Act Notice upon hire.

2026

BENEFITS COMPLIANCE

BENEFITS

- Children's Health Insurance Program (CHIP) Notice – annually can be in Summary Plan Description (SPD) open enrollment package.
- Special Enrollment Rights in open enroll packet – annually can be in Summary Plan Description (SPD) open enrollment package.
- Women's Health and Cancer Rights Act (WHCRA) Notice – annually can be in Summary Plan Description (SPD) open enrollment package.
- CMS.gov online entry no later than 60 days after beginning of plan year to report creditable coverage status of prescription drug plan.
- [Note: other notices, including but not limited to Summary Plan Descriptions, may also be provided as a part of a company's annual open enrollment period to eligible plan participants].
- Create new COBRA cost sheet including 2% administrative fee based on changes to health insurance costs.

