2026 END-OF-YEAR COMPLIANCE CHECKLIST

BENEFITS

- ☐ Notify or remind employees of benefit changes:
  - ☐ Change in carriers
  - ☐ Change in premiums
- ☐ Change in insurance plan options – send updated Summary Plan Descriptions to employees.
- ☐ Distribute annual notices you receive from your brokers to employees (401k, benefits plan documents, ERISA, etc.).
- ☐ Share a 2027 Company Paid Holiday list with employees.
- ☐ Ensure accurate Time Off accrual carryovers are reflected in payroll system.
- ☐ Prepare and file Forms 1094 and 1095 if required.
- ☐ Prepare for ACA compliance responsibilities (if applicable) – *DUE 3/2/2027 for paper filing and 3/31/2027 for electronic filing.*
  - ☐ Information Reporting by Applicable Large Employers | Internal Revenue Service (irs.gov)

PAYROLL

- ☐ Include any bonuses or payouts on last paycheck of 2026.
- ☐ Confirm and share 2027 payroll schedule with employees.
- ☐ 2027 new hire W-4 forms can be found here once released:
  - ☐ Federal: Forms & Instructions | Internal Revenue Service (irs.gov)
  - ☐ State: Income Tax Withholding Forms | Nebraska Department of Revenue
- ☐ W-2s – *DUE 2/1/2027:*
  - ☐ Remind employees to notify of any address changes for W-2 delivery.
  - ☐ Ensure your processor has everything they need to issue W-2s and 1099s.
- ☐ Nebraska Minimum Wage increases to $15.26/hour – *EFFECTIVE 1/1/2027*

PERSONNEL/MISCELLANEOUS

- ☐ Review compliance posters to ensure they are up to date.
- ☐ Audit/organize personnel files:
  - ☐ Ensure open enrollment documents are in separate medical files (if applicable).
  - ☐ Complying with Employment Record Requirements (shrm.org)
  - ☐ What should, and should not, be included in the personnel file? (shrm.org)
- ☐ Audit I-9s and dispose of according to USCIS guidelines.
  - ☐ 9.0 Retaining Form I-9 | USCIS
- ☐ Prepare for OSHA filing (if applicable) – *FILING DUE 3/2/2027, FORM 300-A POSTING DATES 2/1/2027 – 4/30/2027.*
- ☐ Verify that correct federal and state labor law posters are properly posted.
  - ☐ Workplace Posters | U.S. Department of Labor (dol.gov)
- ☐ Ensure updated federal mileage rate is being reimbursed.