

HR year-end checklist

Give each line an owner (HR, payroll or benefits) and a date. The first group runs in early December, before payroll prints Form W-2.

Client or engagement

Employee records

- ☐ Confirm legal name, address and Social Security number for each employee
Against the Social Security card where a name changed.
- ☐ Collect new Form W-4 from employees changing withholding
Effective with the first pay date of the new year.
- ☐ Close the files of employees who left
Final pay, benefits end date, notices sent, last address.
- ☐ Keep each employee's final pay stub of the year
Year-to-date totals for the Form W-2 check.

Form I-9 audit

- ☐ Check every current employee has a complete Form I-9
Fix gaps with a dated, initialed note; never backdate.
- ☐ Check the edition of each Form I-9 completed this year
Edition 01/20/25, or an 08/01/23 edition used before its printed expiration date.
- ☐ Keep document copies with the form only if you copy for every employee
Copying for some employees only can breach anti-discrimination rules.
- ☐ Check Section 2 records the documents the employee chose
One List A document, or one List B plus one List C document.
- ☐ Work out the retention date for each former employee
Later of three years after hire or one year after leaving.
- ☐ Destroy forms past their retention date

Reporting and retention

- ☐ Match the year's hires and rehires to state new-hire confirmations
- ☐ Review exempt and non-exempt classifications
- ☐ Review contractors who now work like employees
- ☐ Box payroll records and time records with destroy dates
Payroll records three years, time cards two years, tax records four.

Payroll and benefits handoff

- ☐ Send payroll the taxable fringe benefit values
Before the last pay run of the year.
- ☐ Load open-enrollment elections for the first pay date
- ☐ Update the wage base and state unemployment rates
From the Social Security Administration and the state notice.

Early next year

- ☐ Furnish Form W-2 to employees and file with the SSA
For 2026 wages, by February 1, 2027.
- ☐ Post the Form 300A summary if your workplace keeps injury logs
From February 1 through April 30.
- ☐ Update required workplace posters and minimum wage notices