

Year-end payroll checklist, tax year 2026

Send the first group to the client and employees in early December. Work the other groups after the last payroll, and file by the dates in the third group.

Client or engagement

Collect before the last payroll

- ☐ Name and address changes from employees
So each W-2 reaches the employee.
- ☐ Social Security card for any name or SSN mismatch
- ☐ Taxable fringe benefit values from the client
Company car personal use, group-term life, gift cards.
- ☐ Bonus and commission amounts paid this year
- ☐ HSA and retirement contributions per employee
For box 12 of Form W-2.
- ☐ Employer cost of health coverage per employee
Box 12, code DD, where the employer reports it.
- ☐ Third-party sick pay statement from the insurer
Only if an insurer paid sick or disability pay.
- ☐ Next year's Form W-4 changes
- ☐ Last pay statement of the year for spot checks

Check after the last payroll

- ☐ Social security stopped at the 2026 wage base
- ☐ Annual register tied to the four Forms 941
- ☐ State wages and withholding tied to state returns
- ☐ Fourth-quarter deposits all made
Matched to the payroll bank statement.
- ☐ Payroll liabilities in the books tied to the provider report

File in January

- ☐ Forms W-2 furnished to employees
By February 1, 2027.
- ☐ Copy A and Form W-3 filed with the SSA
E-file if 10 or more information returns.

- ☐ Fourth-quarter Form 941 filed
February 1, 2027, or February 10, 2027 if all deposits were on time.
- ☐ Credit reduction list checked; Schedule A (Form 940) if needed
Final DOL list after November 10.
- ☐ Form 940 filed and any FUTA balance over \$500 deposited
February 1, 2027, or February 10, 2027 if all FUTA tax was deposited when due.
- ☐ State annual reconciliations and unemployment returns filed
Dates vary by state.

Set up the new year and archive

- ☐ New wage base and state unemployment rate loaded
- ☐ New W-4s applied from the first January payroll
- ☐ Form W-2c and W-3c filed for any error found later
- ☐ Year's registers, returns and deposits archived
Kept at least 4 years.