

# Compliance Tracker

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## A | Post OSHA Form 300A

Feb. 1, 2026

Post OSHA Form 300A in an area in the workplace where employee notices are customarily posted.

## B | File and Furnish Forms W-2

Feb. 2, 2026

File Forms W-2 with the Social Security Administration (SSA) and furnish copies to employees, showing the year's wages paid and taxes withheld for each employee.

## C | File and Furnish Forms 1099-NEC, Nonemployee Compensation

Feb. 2, 2026

File Forms 1099-NEC with the IRS if your company made payments totaling \$600 or more for services performed by nonemployees, such as independent contractors, in 2025. Furnish statements to the nonemployees by this deadline.

## D | File Form 941, Employer's Quarterly Federal Tax Return

Feb. 2, 2026

File Form 941 with the IRS to report the federal taxes that were withheld from employees' pay during the fourth quarter of 2025. A deadline extension may apply.

## E | File Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return

Feb. 2, 2026

File Form 940 with the IRS to report taxable FUTA wages paid in 2025. A deadline extension may apply.

## F | Form W-4 Withholding Exemptions for 2025 Expire

Feb. 17, 2026

Forms W-4 that claim an exemption from tax withholding for 2025 expire. For a withholding exemption to continue, a new Form W-4 claiming exempt status must be provided by this deadline.

## A | OSHA Form 300A Deadline

Employers must post [OSHA Form 300A](#) by Feb. 1, 2026, in each establishment in a conspicuous place or places where notices to employees are customarily posted. This form, which summarizes work-related injuries and illnesses from 2025, must remain on display until April 30, 2026. Employers must ensure that the Form 300A is not altered, defaced or covered by other material during the posting period. This posting requirement does not apply to companies with 10 or fewer employees or employers in a partially exempt industry.

## B | Form W-2 Deadline

Employers must file [Forms W-2](#) with the SSA by Feb. 2, 2026.\* Companies may request a 30-day filing extension by using [Form 8809](#), but extensions will only be granted in limited cases for extraordinary circumstances or catastrophes. Employers must also furnish Copies B, C and 2 of Form W-2 to their employees by this deadline.

Employers that filed 250 or more Forms W-2 for the prior calendar year must include the aggregate cost of employer-sponsored health plan coverage on employees' Forms W-2. The cost of health care benefits should be reported in Box 12 of Form W-2, with Code DD to identify the amount. This reporting is optional for smaller employers.

## C | Form 1099-NEC Deadline

Companies must file [Forms 1099-NEC](#) with the IRS by Feb. 2, 2026\*, if they made payments totaling \$600 or more for services performed by nonemployees, such as independent contractors, in 2025. A 30-day filing extension may be requested using [Form 8809](#), but extensions will only be granted in limited cases for extraordinary circumstances or catastrophes. Companies must also furnish a copy of Form 1099-NEC to nonemployees by this deadline.



## D Form 941 Deadline

Employers must file [Form 941](#) with the IRS by Feb. 2, 2026\*, to report the federal income tax, Social Security tax and Medicare tax withheld from employees' pay during the fourth quarter of 2025 (October, November and December). If an employer deposited all taxes when they were due, the filing deadline is extended to Feb. 10, 2026.

## E Form 940 Deadline

Employers must file [Form 940](#) with the IRS by Feb. 2, 2026, to report taxable FUTA wages paid in 2025. If an employer deposited all its FUTA tax when it was due, the filing deadline is extended to Feb. 10, 2026.

## F Form W-4 Withholding Exemptions Expire

Employees can use [Form W-4](#) to claim an exemption from federal income tax withholding. A Form W-4 claiming a withholding exemption is valid for only the calendar year in which it's furnished to the employer. To continue to be exempt from withholding in the next year, the employee must provide a new Form W-4 claiming exempt status by Feb. 15 of that year. However, because the deadline falls on a weekend in 2026, it is extended to the next business day that is not a federal holiday, which is Feb. 17, 2026. If the employee doesn't provide a new Form W-4, withhold tax as if the employee is single or married and filing separately without any allowances.

*\* The deadline for this requirement is normally Jan. 31. However, because the normal due date falls on a weekend in 2026, the deadline is extended to the next business day, which is Feb. 2, 2026.*

## Upcoming Compliance Dates

### Submit Medicare Part D Disclosure to CMS (Calendar-year Plans Only)

March 1, 2026

Within 60 days of the start of each plan year, employers must submit an [online form](#) to the Centers for Medicare and Medicaid Services (CMS) indicating whether their health plan's prescription drug coverage is creditable or noncreditable. For calendar-year health plans, the deadline for the disclosure is March 1, 2026.

### Submit Electronic Reports to OSHA

March 2, 2026

Employers subject to OSHA's electronic reporting requirement must submit information from their OSHA Form 300A by March 2, 2026. Employers with 100 or more employees in certain high-hazard industries must submit additional injury and illness information from their OSHA Forms 300 and 301. Companies must use OSHA's [Injury Tracking Application](#) to submit their reports.

### Notify Employees About Availability of Affordable Care Act (ACA) Statements

March 2, 2026

Applicable large employers (ALEs) and non-ALEs with self-insured health plans must post a clear, conspicuous and reasonably accessible website notice by March 2, 2026, stating that employees may receive a copy of their ACA individual coverage statement upon request. ALEs use [Form 1095-C](#), while non-ALEs with self-insured health plans use [Form 1095-B](#) for these statements. Instead of posting the website notice and providing ACA statements upon request, employers may automatically furnish statements to employees by March 2, 2026.

### File ACA Returns Electronically

March 31, 2026

The deadline for ALEs to file Forms [1094-C](#) and [1095-C](#) electronically with the IRS is March 31, 2026. This same deadline applies to non-ALEs with self-insured health plans that file Forms [1094-B](#) and [1095-B](#) electronically. Virtually all employers subject to ACA reporting are required to file their returns electronically. Paper filing is only an option for very small employers (i.e., employers that file fewer than 10 information returns during the year). Paper forms must be filed each year by Feb. 28. However, because the paper filing deadline falls on a weekend in 2026, it is extended to the next business day, which is March 2, 2026.