

# Compliance Tracker

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## J A N U A R Y

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

No key compliance deadlines for January 2026.

### Key Compliance Reminders

As 2026 begins, employers should review their compliance with federal, state and local employment laws. This review should include:

- Checking that workplace posters are up to date;
- Verifying minimum wage and overtime requirements and updating the wage base limit for withholding;
- Confirming employee leave policies are consistent with federal, state and local leave laws;
- Reviewing any new fair employment law protections and incorporating changes into employee training;
- Confirming workplace policies and procedures are consistent with any new wage and hour requirements;
- Updating the employee handbook and employment policies as necessary;
- Making a schedule for any required workplace training; and
- Reviewing recruitment and compensation practices to ensure they are consistent with any applicable pay transparency laws.

## Upcoming Compliance Dates

### File and Furnish Forms W-2

Feb. 2, 2026

File [Forms W-2](#) with the Social Security Administration and furnish copies to employees, showing the year's wages paid and taxes withheld for each employee. The due date is normally Jan. 31. However, because the normal due date falls on a weekend in 2026, the forms must be filed by the next business day, which is Feb. 2.

### 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, and furnish statements to the nonemployees. The due date is normally Jan. 31. However, because the normal due date falls on a weekend in 2026, the forms must be filed by the next business day, which is Feb. 2.

### 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. The due date is normally Jan. 31. However, because the normal due date falls on a weekend in 2026, the forms must be filed by the next business day, which is Feb. 2. A deadline extension may apply.

## Upcoming Compliance Dates (continued)

### **File Form 940, Employer's Annual FUTA Tax Return**

Feb. 2, 2026

File [Form 940](#) with the IRS to report taxable Federal Unemployment Tax Act (FUTA) wages paid in 2025. The due date is normally Jan. 31. However, because the normal due date falls on a weekend in 2026, the forms must be filed by the next business day, which is Feb. 2. A deadline extension may apply.

### **Forms W-4 That Claim Exemption From Withholding for 2025 Expire**

Feb. 17, 2026

To continue to be exempt from withholding, an employee must provide a new [Form W-4](#) claiming exempt status by Feb. 15. 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.