

2026 COMPLIANCE CALENDAR

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HRINSIDR 2026 COMPLIANCE CALENDAR KEY DATES

- 1 [View](#) this calendar in your browser: [HTML](#)
- 2 [Add](#) this calendar into your outlook or preferred email provider: [ICS](#) file
- 3 [Subscribe](#) to this calendar in outlook and receive updates: [ICS](#)

Note: these calendars are **read-only**. You can show and hide these calendars.

HRINSIDR 2026 COMPLIANCE EVENT LIST

- 1 [Download](#) this calendar in excel
- 2 [Add](#) this calendar into your outlook or preferred email provider: [CSV](#) file

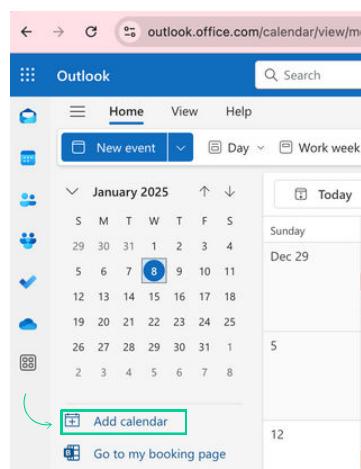
 Download this calendar and get a list of **event triggered compliance dates** as a bonus!

2026 COMPLIANCE CALENDAR

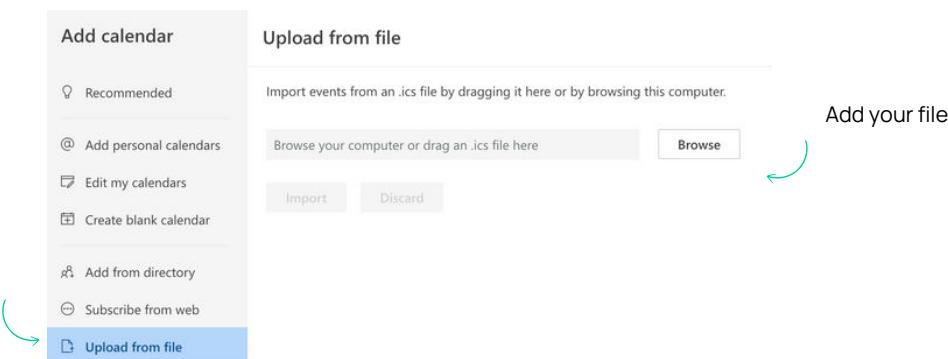
INSTRUCTIONS TO ADD 2026 COMPLIANCE CALENDAR TO OUTLOOK

INSTRUCTIONS

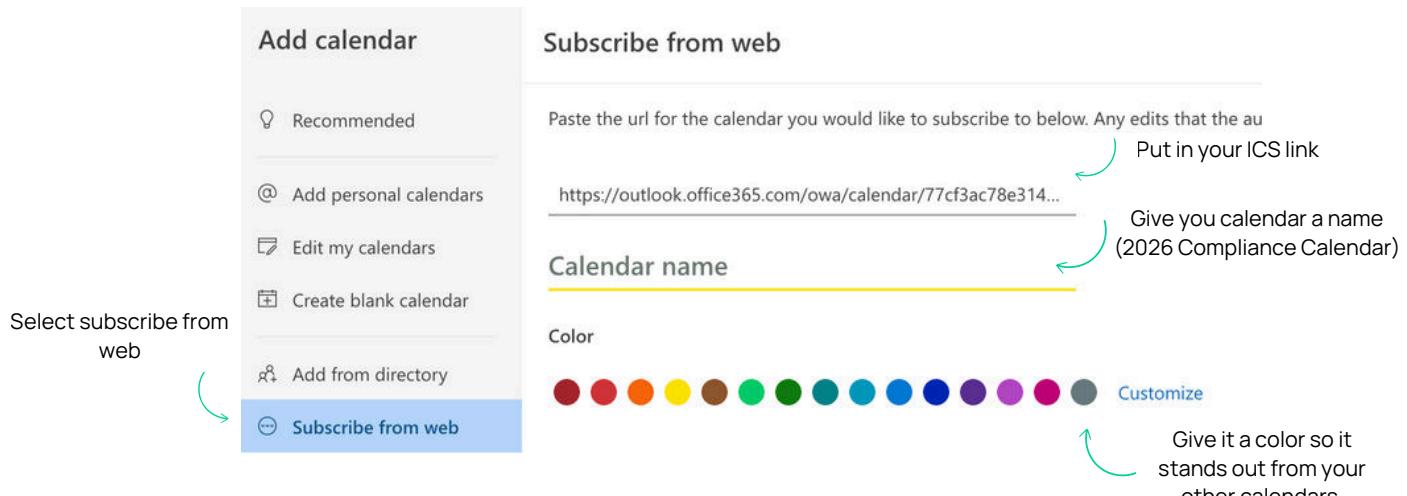
- 1 Click this link and it will automatically open in your browser: [HTML](#)
- 2 To add or subscribe to the calendar from your email:
- 3 Open outlook on the web: <https://outlook.office.com/>



- 2 Add calendar (**without** automatic updates from HRInsidr)



- 3 Subscribe to calendar (**with** automatic updates from HRInsidr)



RESOURCES

- [How to add ics calendar to google calendar](#)

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Date	Who	What	When
1/31/2026	Most employers	Provide/Submit prior-year wage and information forms	<p>Furnish Form W-2 to employees and file W-2/W-3 with SSA for 2025 wages (due Jan 31; weekend rule can push the filing date to the next business day).</p> <p>Furnish and file Form 1099-NEC and certain 1099-MISC (non-employee compensation, rent, etc.) with IRS/recipients.</p> <p>File Form 940 (FUTA) and Form 945 (non-payroll withholding) if all tax deposits were not made timely; otherwise you have 10 extra days (typically to Feb 10).</p>
1/31/2026	Employers subject to FUTA	Annual FUTA tax return (Form 940) for 2025	File Form 940 for 2025 by Jan 31, 2026 (often extended to Feb 10 if FUTA taxes were timely deposited).
1/31/2026	Employers that file quarterly	Q4 2025 payroll tax reporting	File Form 941 for Q4 2025 (unless all deposits were timely, then extended 10 days).
2/1/2026	Employers with 100+ employees in Massachusetts	Massachusetts Pay Reporting (Wage Data Report)	Filed with the Massachusetts Secretary of the Commonwealth. Uses existing EEO-1, EEO-3, EEO-4, or EEO-5 data submitted via the state's reporting portal.
2/1/2026	Most employers with ≥ 11 employees, unless in a partially-exempt industry	Post OSHA injury/illness summary	Post OSHA Form 300A (Summary of Work-Related Injuries and Illnesses) in a conspicuous workplace location from Feb 1 through Apr 30, 2026.
2/2/2026	Employers subject to W-2 and information return filing	File and furnish certain prior-year forms (where 1/31 falls on a weekend)	File W-2/W-3 with SSA and furnish to employees (if using weekend rule). File Form 1099-R with recipients for 2025 retirement plan distributions; file Form 945 for 2025 non-payroll withholding if taxes not deposited in full and on time.
2/10/2026	Employers that deposited all 2025 non-payroll withholding on time	Extended deadline for non-payroll withholding return	File Form 945 by Feb 10 if all deposits were timely.
2/16/2026	Employees who claimed 'Exempt' from withholding; employers to collect	W-4 exemption from withholding expires / renew exemption	Employees who claimed exemption must provide a new Form W-4 by Feb 16, 2026 (Feb 15 is Sunday). Otherwise, withhold as single/0 (or per IRS default rules).
2/27/2026	Certain MEWAs/ECEs (Form M-1) Group health plans with Medicare Part D-eligible participants (for plan years that don't start Jan 1)	MEWA reporting and CMS creditable coverage disclosure (non-calendar plans)	File Form M-1 with EBSA and submit annual creditable/non-creditable coverage disclosure to CMS within 60 days after the start of the plan year.
2/28/2026	Very small filers eligible for paper filing	Paper file ACA information returns with IRS (if eligible to file on paper)	Paper filing is generally due Feb 28 (or next business day); most filers must e-file.
3/1/2026	Group health plans offering Rx coverage to Medicare Part D-eligible individuals	Medicare Part D creditable coverage disclosure (calendar-year plans)	Submit annual creditable / non-creditable coverage disclosure to CMS within 60 days after the start of the plan year (Mar 1 for calendar-year plans).
3/2/2026	ALEs (Applicable Large Employers) Non-ALE employers with self-insured plans	ACA individual statement notice or furnish (1095-C and 1095-B)	<p>Either furnish Forms 1095-C to full-time employees OR post a clear, conspicuous website notice telling them how to request their 1095-C by March 2; notice must remain up through Oct 15, 2026.</p> <p>Similar option for Forms 1095-B for non-ALE self-insured employers (notice or furnish by March 2; notice remains through Oct 15).</p> <p>Also: Paper filing deadline for 1094/1095 series is effectively March 2, 2026 because Feb 28 falls on a weekend.</p>

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Date	Who	What	When
3/2/2026	Plan sponsors / payers of 2025 distributions	Form 1099-R to IRS if filed on paper (retirement distributions)	File paper Forms 1099-R with IRS; electronic filing deadline is March 31.
3/2/2026	HIPAA covered entities/business associates with breaches affecting <500 individuals	HIPAA 'small breach' annual reporting to HHS (prior calendar year)	Report prior-year small breaches to HHS no later than Mar 2, 2026 (Mar 1 is Sunday). (HHS OCR)
3/2/2026	Covered employers subject to OSHA electronic reporting rules (based on size/industry)	OSHA electronic submission (ITA) of injury/illness data (300A; and if applicable 300/301)	Submit 2025 OSHA injury/illness data electronically via OSHA Injury Tracking Application by Mar 2, 2026.
3/15/2026	Defined contribution plans that failed 2025 ADP/ACP testing	Correct failed ADP/ACP tests (non-EACAs)	Refund or recharacterize excess contributions for 2025 to avoid 10% excise tax.
3/31/2026	Private employers with ≥ 100 employees and certain federal contractors (generally ≥ 50 employees and contract thresholds)	EEO-1 Component 1 data collection (monitor EEOC opening/closing dates)	Deadline varies by year; monitor EEOC for 2026 filing window (often around March).
3/31/2026	ALEs filing Forms 1094-C / 1095-C Non-ALE self-insured plans filing 1094-B / 1095-B	Electronic ACA reporting to IRS	Electronically file 1094-C/1095-C or 1094-B/1095-B by March 31; Form 8809 can be used for a 30-day automatic extension.
3/31/2026	Applicable Large Employers (1094-C/1095-C); non-ALE self-insured plans (1094-B/1095-B)	Electronically file ACA information returns (1094-C/1095-C; 1094-B/1095-B as applicable) with IRS	Generally due March 31 if filing electronically; Form 8809 may provide automatic 30-day extension if filed by due date.
4/1/2026	DC/401(k) participants hitting their RMD date (e.g., born in specific year) or who retired in 2025, depending on plan rules	First required minimum distributions (RMDs) for certain participants	Distribute first RMDs by April 1, 2026, as outlined in the plan and IRS rules.
4/15/2026	DC plans with elective deferrals exceeding annual IRS limit for 2025	Correct excess deferrals over 402(g) limit	Refund excess 2025 elective deferrals by April 15, 2026.
4/15/2026	Filing deadline for personal tax returns & C Corporations	File federal income tax returns	April 15, 2026, is the confirmed deadline for most individual federal income tax returns (Form 1040) and calendar-year C Corporation returns (Form 1120) for the 2025 tax year, with extensions available until October 15, 2026, though paying taxes by April is still required to avoid penalties. For S Corporations and Partnerships, the deadline is March 16, 2026, with extensions to September 15, 2026.
4/30/2026	Same employers that posted 300A	Remove OSHA Form 300A posting	Remove OSHA 300A any time on or after April 30; posting period is Feb 1-Apr 30.
4/30/2026	Employers filing quarterly	Q1 2026 Form 941	File Form 941 for Q1 2026; if deposits were timely, deadline is May 10 (pushed to May 11, 2026 because May 10 is a Sunday).
Anticipated June 2026	Private employers with 100+ employees (some federal contractors with 50+)	EEO-1 Report	Filed through EEOC EEO-1 Online Filing System
6/1/2026	Group health plans and issuers (except certain excepted benefits, account-based and retiree-only plans)	Prescription Drug Data Collection (RxDC) reporting	Submit 2025 RxDC data (prescription drug and healthcare spending) to CMS by June 1, 2026; most carriers/TPAs/PBMs but remain ultimately responsible.
6/30/2026	Eligible automatic contribution arrangement (EACA) plans that failed 2025 ADP/ACP tests	Correct ADP/ACP failures for EACAs	Refund/recharacterize excess contributions by June 30, 2026 to avoid excise tax.
7/29/2026	ERISA plans that adopted plan changes in the 2025 plan year	Summary of Material Modifications (SMM) for certain plan changes	Provide SMM (or updated SPD) generally within 210 days after end of the plan year, which for calendar-year plans is July 29, 2026.
7/31/2026	Employers filing quarterly	Q2 2026 Form 941	File Form 941 for Q2 2026; if deposits timely, extended deadline Aug 10, 2026.

2026 COMPLIANCE CALENDAR

Date	Who	What	When
7/31/2026	Employers sponsoring self-insured major medical plans	PCORI fee for self-insured plans	Calculate per-covered-life PCORI fee for plan year ending in 2025 and report/pay via Form 720 by July 31, 2026.
7/31/2026	ERISA-covered retirement and welfare benefit plans that must file Form 5500	Form 5500 and related filings (calendar-year plans, no extension)	File Form 5500 (and Form 8955-SSA for DC plans, if applicable) for 2025 plan year by July 31 (last day of 7th month). File Form 5558 by July 31 to request 2½-month extension (to Oct 15, 2026) for Form 5500/8955-SSA. Issuers also submit MLR reports to CMS by July 31.
7/31/2026	Single-employer DC plans	Annual benefit statements and Q2 2026 participant statements	Provide benefit/fee disclosure statements and, where applicable, annual statements in line with Form 5500 timelines.
8/1/2026 - 9/30/2026	Covered federal contractors and subcontractors with qualifying contracts	VETS-4212 federal contractor reporting	File VETS-4212 with DOL between Aug 1 and Sept 30; deadline is Sept 30. (dciconsult.com)
9/15/2026	Certain money purchase pension plans / DB plans	Minimum funding contributions (money purchase pension, DB plans)	Make minimum required contributions for 2025 plan year by Sept 15, 2026, if applicable.
9/30/2026	ERISA plans that filed Form 5500 by July 31	Summary Annual Report (SAR) – if Form 5500 deadline not extended	Provide SAR to participants within 9 months after plan year end (Sept 30 for calendar-year plans without extension).
9/30/2026	Employers with fully insured health plans whose carriers owe MLR rebates	Medical Loss Ratio (MLR) rebates & notices	Issuers must send MLR rebate payments and notices by Sept 30; employers must handle plan-asset portion in accordance with ERISA (typically within 3 months).
9/30/2026	Covered federal contractors and subcontractors with qualifying contracts	VETS-4212 Final Deadline	File VETS-4212 with DOL between Aug 1 and Sept 30; deadline is Sept 30. (dciconsult.com)
10/2/2026	Employers applying for the 28% RDS for plan years beginning Jan 1, 2027	Medicare Part D Retiree Drug Subsidy (RDS) application	Submit RDS application, retiree list, and attestation to CMS ~90 days before plan year start (approx. Oct 2 for Jan 1 plan years).
10/2/2026	Employers offering an ICHRA or QSEHRA	ICHRA/QSEHRA annual notice for next plan year (calendar-year example)	Provide the required annual notice at least 90 days before the start of the plan year (e.g., by Oct 2, 2026 for a Jan 1, 2027 plan year). (IRS/EBSA guidance)
10/15/2026 or Before	Employers with prescription drug coverage for Medicare-eligible individuals	Medicare Part D creditable/non-creditable coverage notices to participants	Provide annual Medicare Part D Creditable Coverage Notice to participants before the Oct 15 Part D open enrollment.
10/15/2026	ERISA plans that filed Form 5558 by July 31 ongoing	Extended Form 5500 deadline (via Form 5558)	File Form 5500 (and 8955-SSA, if applicable) by Oct 15, 2026.

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10/15/2026	ERISA plans that filed Form 5558 by July 31 ongoing	Extended Form 5500 deadline (via Form 5558)	File Form 5500 (and 8955-SSA, if applicable) by Oct 15, 2026.
10/15/2026	ALEs and non-ALE self-insured plans using the website-notice method	ACA 1095-B/C “on request” notice availability	Keep 1095-B/1095-C request notice posted on employer website through Oct 15, 2026.
10/31/2026	Employers filing quarterly	Q3 2026 Form 941	File Form 941 for Q3 2026 by Oct 31, 2026; if deposits were timely, deadline typically extends 10 days. (IRS)
Varies (Open Enrollment)	Employers sponsoring group health plans	Distribute annual benefits notices & enrollment materials (best practice bundle)	Often provided with open enrollment/renewal: SBC; CHIPRA annual notice; WHCRA notice; COBRA general notice; HIPAA special enrollment notice; HIPAA privacy notice (self-insured) and 3-year reminder; patient protections; grandfathered plan notice (if applicable); wellness program notices (HIPAA/ADA), etc.
11/13/2026	ERISA plans with extended 5500 deadlines tied to corporate tax return	SAR to participants when 5500 due date is extended via sponsor tax-return extension	Provide SAR by Nov 13, 2026 if 5500 timeline follows sponsor tax-return extension.
12/15/2026 (if 5500 extended using Form 5558)	ERISA plans with 5500 deadline extended to Dec 15 via Form 5558/timing rules	SAR to participants under alternate extension scenarios	Provide SAR by Dec 15, 2026.
12/31/2026	Group health plans and issuers subject to CAA gag clause rules	Gag clause prohibition compliance attestation	Submit annual gag clause attestation for the plan year by Dec 31, 2026 (timing may follow agency instructions/portal). (DOL/HHS/IRS)