

2026 YEAR-END PAYROLL CHECKLIST

For multi-state and global employers preparing for 2027

Review these 24 actions before you close out payroll for 2026.

01 RECONCILE PAYROLL

Confirm 2026 payroll accuracy

- ☐ Balance wages, taxes and payroll deposits
- ☐ Check bonuses, overtime and taxable benefits
- ☐ Verify deductions and employer contributions
- ☐ Resolve adjustments and employee data issues

03 YEAR-END TAX REPORTING

Prepare applicable annual filings

- ☐ Reconcile W-2/W-3 and employment tax records
- ☐ Review Form 940 and 1099-NEC requirements
- ☐ Check state, local and benefits reporting
- ☐ Confirm filing deadlines and e-filing rules

05 WORKER CLASSIFICATION

Examine evolving engagements

- ☐ Review long-term independent contractors
- ☐ Check direction, control and scope of work
- ☐ Update agreements and classification records
- ☐ Assess EOR/AOR options when appropriate

02 MULTI-STATE REQUIREMENTS

Review where employees worked

- ☐ Confirm work addresses and recent relocations
- ☐ Check state withholding and unemployment accounts
- ☐ Review local taxes and multi-state work rules
- ☐ Check wage, leave and final-pay requirements

04 INTERNATIONAL PAYROLL

Review each country separately

- ☐ Confirm local tax-year and filing dates
- ☐ Reconcile tax, social contributions and benefits
- ☐ Review holiday pay, leave, bonuses and accruals
- ☐ Check local payroll records and documentation

06 PREPARE FOR 2027

Start the new year ready

- ☐ Review announced wage, tax and leave changes
- ☐ Update contribution rates and payroll calendars
- ☐ Confirm hiring locations and approval owners
- ☐ Schedule payroll and compliance process reviews

READY FOR 2027?

Explore Reach Talent payroll, EOR and contractor solutions.

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