



2025 HR Compliance Year-End Checklist

Stay compliant.
Reduce risk.
Start 2026 with confidence.



2025 Year-End Checklist



2025 brought nonstop change—new pay transparency laws, leave updates, overtime thresholds, and shifting reporting requirements. Before you close the year, make sure your bases are covered with MP's expert-built compliance checklist.

This list helps you identify risk, finalize required filings, and prepare your team for what's next.

Wage & Hour Compliance

Action Steps:

- Verify compliance with **new federal and state minimum wage rates** (effective Jan 1, 2026).
- Audit **employee classifications** (exempt vs. nonexempt) under the updated DOL overtime rule.
- Confirm **overtime pay calculations** include bonuses and incentive pay where required.
- Review **timekeeping and remote work policies** for accuracy and consistency.

Payroll & Tax Reporting

Action Steps:

- Ensure **W-2 and 1099 forms** are accurate and scheduled for delivery by Jan 31, 2026.
- Reconcile **year-to-date payroll taxes** (FICA, FUTA, SUTA).
- Verify all **state and local tax registrations** are current.
- Review **ACA reporting (Forms 1094-C/1095-C)** for accuracy and timely filing.
- Confirm compliance with **paid family leave and state disability insurance** reporting.

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Benefits & ACA

Action Steps:

- Audit **benefit eligibility and enrollment records** for accuracy.
- Confirm **affordability and coverage requirements** under the ACA were met.
- Issue required **benefit notices** (HIPAA, CHIPRA, Medicare Part D, WHCRA, etc.).
- Review **COBRA administration** for accuracy and timeliness.

Employee Records & Documentation

Action Steps:

- Conduct a **records retention audit** for I-9s, personnel files, and payroll records.
- Purge outdated records following legal retention timelines.
- Confirm all **policy acknowledgments and handbook receipts** are signed and stored.
- Review **confidentiality and data protection policies** under updated privacy laws.

Pay Transparency & Equity

Action Steps:

- Verify compliance with **state and local pay transparency posting requirements**.
- Conduct a **pay equity audit** to identify and correct discrepancies.
- Review **job descriptions and salary bands** for consistency and compliance.
- Ensure **recruiting and compensation communications** meet new disclosure laws.

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Leave Laws & Employee Policies

Action Steps:

- Update policies to reflect **new or expanded state leave laws** (paid family leave, sick leave, bereavement).
- Confirm **FMLA documentation and tracking** are compliant.
- Review **reasonable accommodation and ADA interactive process documentation**.
- Audit **remote/hybrid work policies** for compliance and consistency.

Compliance Communications

Action Steps:

- Post **required federal and state labor law posters** (updated for 2026).
- Communicate **policy or benefit changes** to employees before year-end.
- Document **training completion** for harassment prevention, safety, and DEI initiatives.
- Verify all **managers and supervisors** are trained on new 2025–2026 compliance obligations.

Strategic Prep for 2026

Action Steps:

- Review **2025 compliance gaps** and create an action plan for Q1.
- Evaluate your **HR tech stack**—can it automate compliance tracking, reporting, or audits?
- Partner with MP for **compliance guidance and year-end support** before deadlines hit.