



ZYWAVE

HR Compliance Calendar

Q2 2026

Introduction

This HR compliance calendar is a valuable tool to help your business stay on track with key employment-related deadlines at the start of the year. HR compliance can be complex and involves many moving parts. Keeping track of deadlines during Q2 of 2026 can help your business stay organized and avoid the penalties or workplace disruption that may be triggered by noncompliance.

You can anticipate a variety of compliance tasks with predictable deadlines from year to year, such as providing your employees with Form W-2 and filing Form 5500 for your employee benefit plans. Other deadlines can be unpredictable or triggered by certain events, such as when you hire a new employee or an employee gets injured at work. The best way to stay compliant is to know what your business is required to do and when.

Use this HR calendar to keep track of important compliance tasks for 2026. It includes a month-by-month summary of key compliance deadlines and helpful reminders for compliance tasks to complete throughout Q2. This calendar also describes dynamic compliance tasks, which only occur when certain events happen, to help you anticipate those deadlines.

April 2026

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			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 A B		

KEY DEADLINES

A April 30, 2026: Remove OSHA Form 300A (Summary of Work-related Injuries and Illnesses)

Remove your company's OSHA [Form 300A](#) posting at any time on or after April 30, 2026. This form, which summarizes workplace data from 2025, must be posted from Feb. 1, 2026, until April 30, 2026. This posting requirement does not apply to companies with 10 or fewer employees or employers in a partially exempt industry.

B April 30, 2026: File Form 941, Employer's Quarterly Federal Tax Return

File [Form 941](#) with the IRS by April 30, 2026 to report the federal income tax, Social Security tax and Medicare tax you withheld from your employees' pay during the first quarter of 2026 (January, February and March). If your company was timely in depositing all taxes when they were due, the filing deadline is extended to May 10, 2026. However, since the extended deadline falls on a weekend, the extended deadline is the next business day, which is May 11, 2026.

May 2026

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

NO KEY DEADLINES

June 2026

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 A	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				

KEY DEADLINES



June 1, 2026: Submit Prescription Drug Data Collection Report

Confirm that your health plan's annual [prescription drug data collection report](#) is submitted to CMS by June 1, 2026. Employer-sponsored health plans and health insurance issuers must annually report information about prescription drug spending to the federal government. This reporting process is referred to as the "prescription drug data collection" (or "RxDC report"). Most employers rely on third parties, such as issuers, third-party administrators (TPAs) or pharmacy benefit managers, to prepare and submit the RxDC report for their health plans.

Dynamic Deadlines

COBRA NOTICES

COBRA General Notice: Provide a general notice of COBRA rights to each covered employee and spouse (if any) within 90 days after their health plan coverage begins. Employers often include this notice in their plan's open enrollment materials. The DOL has a [model notice](#) for employers to use.

COBRA Election Notice: Notify qualified beneficiaries of their right to elect continuation coverage under COBRA following a qualifying event. This notice must be provided no later than 14 days after the plan's receipt of the notice of a qualifying event. For qualifying events where the employee (or covered dependent) is not required to notify the employer of the qualifying event, the election notice must be provided within 44 days of the qualifying event (or loss of coverage, if later). The DOL has a [model notice](#) for employers to use.

Notice of COBRA Unavailability: If you deny a request for COBRA continuation coverage (or for an extension of COBRA continuation coverage), provide the individual with a notice of unavailability of COBRA coverage. The notice must be provided within 14 days after the request for COBRA continuation coverage is received, and it must explain the reason for denying the request.

Notice of COBRA Early Termination: If COBRA coverage terminates early, give the qualified beneficiary a notice of early termination. The notice must explain why the coverage will terminate earlier than the end of the maximum coverage period, provide the date the coverage will terminate and describe any rights the qualified beneficiary may have to elect other coverage. The notice must be provided as soon as practicable following the decision to terminate coverage early.

Notice of Insufficient Payment: If a qualified beneficiary makes a timely premium payment, but the amount of the payment is short by an insignificant amount, notify the qualified beneficiary of the shortfall and provide a reasonable period of time (e.g., 30 days) to pay the missing amount.

FAMILY AND MEDICAL LEAVE ACT (FMLA) NOTICES

General Notice of FMLA Rights: Post a general FMLA notice where it can be readily seen by employees. Also, provide this notice to employees by including it in the company's employee handbook, if one exists, or by distributing a copy to each new employee upon hiring. The DOL has a [model poster](#) for employers to use.

FMLA Eligibility Notice: When an employee requests FMLA leave, or when you learn that an employee's leave may be for an FMLA-qualifying reason, notify the employee of their eligibility to take FMLA leave within five business days, absent extenuating circumstances. The DOL has a model eligibility notice ([Form WH-381](#)) that employers may use.

FMLA Rights and Responsibilities Notice: Each time the eligibility notice is provided, give a notice detailing the specific expectations and obligations of the employee and explaining any consequences of a failure to meet these obligations. This notice may be accompanied by any required certification form. The DOL has a model rights and responsibilities notice, which is included in [Form WH-381](#).

FMLA Designation Notice: Within five business days of receiving sufficient information to grant or deny FMLA leave, inform the employee whether their FMLA leave request is approved. The DOL has a model designation notice ([Form WH-382](#)) that employers may use.

ERISA DISCLOSURES

SPD: Provide the SPD to new plan participants within 90 days of when their coverage begins. An updated SPD must be provided to covered employees at least every five years if material modifications have been made during that period. If no material modifications have been made, an updated SPD must be provided at least every 10 years.

Summary of Material Modification (SMM): An SMM must be provided when there is a material modification in the terms of the plan or any change in the information required to be in the SPD. As a general rule, the SMM must be provided within 210 days after the close of the plan year in which the change was adopted. A shorter deadline may apply in some circumstances, depending on the nature of the modification or change. If the change is a material reduction in group health plan benefits or services, the deadline for providing the SMM is 60 days after the change is adopted. Also, employers must provide 60 days advance notice of any material modification to plan terms or coverage that takes effect mid-plan year and affects the content of the plan's SBC. The 60-day notice can be provided to participants through an updated SBC or by issuing an SMM.

Plan Documents: Provide copies of certain plan documents within 30 days after a written request by a participant and beneficiary and have copies available for examination. These documents include the latest SPD, SMMs, Form 5500, trust agreements and other instruments under which the plan is established or operated.

Dynamic Deadlines

FORM I-9 VERIFICATION

Verify the identity and employment authorization of each new hire by completing and retaining [Form I-9](#). To improve onboarding efficiency, you can ask newly hired employees to review the form and Instructions and bring their identity and employability documents with them on their first day.

ACA EXCHANGE NOTICE

Provide all new hires with a written notice about the availability of the ACA's Exchanges. The DOL has [model notices](#) for employers to use.

HIPAA BREACH NOTIFICATION

If your health plan has a breach of unsecured protected health information (PHI), notify each individual whose unsecured PHI has been accessed, acquired, used or disclosed as a result of the breach. The notice must be provided without unreasonable delay and in no case later than 60 calendar days after the breach is discovered. Notification must also be provided to HHS and, in some cases, to the media.

OSHA SEVERE INJURY REPORTING

Report severe workplace injuries and illnesses to OSHA. Work-related employee fatalities must be reported within eight hours, and any in-patient hospitalization, amputation or loss of an eye must be reported within 24 hours.

IRS FORM 8928 (EXCISE TAXES FOR GROUP HEALTH PLAN VIOLATIONS)

File [Form 8928](#) with the IRS by the due date of your corporate tax return if your company owes an excise tax for a group health plan violation. The excise tax may be triggered due to certain violations of the ACA, COBRA, HIPAA and the Mental Health Parity and Addiction Equity Act. The excise tax for group health plan violations is generally \$100 per day per individual per violation, subject to certain minimum and maximum amounts.

EEO-1 COMPONENT 1 REPORT FILING

Monitor the 2026 deadline for filing the EEO-1 report with the EEOC, as publication deadlines for 2025 data being submitted have not been announced by the EEOC. Private-sector employers with 100 or more employees and federal contractors with 50 or more employees meeting certain criteria must submit demographic workforce data to the Equal Employment Opportunity Commission (EEOC) each year as part of the [EEO-1 data collection](#).

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