

December 1, 2025

THE YEAR-END RESET– Your Blueprint for a stronger 2026

As we wrap up the year, we want to make sure your business enters 2026 without friction. This update covers what to finalize before December 31, as well as the new requirements, pay schedule impacts, and compliance changes rolling out in January 2026. Each Month we share updates, insights, and tips to help keep your HR operations running smoothly. Thank you for trusting Merillat Consulting with your people, processes, and compliance needs.

THE BIG 3

1

2026 Pay Schedules Reset

- Standard cycle return
- Salary annulization
- Deductions reset
- Calendar updates

2

PTO & Leave Law Changes

- New 2026 requirements
- Tightened tracking rules
- Multi-State employer impacts
- Balance clean-up required

3

Final Payroll Cleanup Before Dec 31

- Bonus + fringe benefits
- W-2 audits
- Address/SSN corrections
- Manual Check entries



SPOTLIGHT FEATURE



Key Changes impacting employers:

- Wage Increases
- Leave expansion
- Classification scrutiny
- Remote workforce rules
- Pay transparency
- Updated HR expectations

“

2026 is shaping up to challenge employers in new ways—wage shifts, leave laws, transparency expectations, and compliance enforcement will define the year ahead

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YEAR-END & 2026 Support Services

- ACA Filing
- 1095/1094 Prep
- Payroll Reconciliation
- Handbook Updates
- 2026 Policy Rollout
- Multi-State Leave Law Audits

BOOK NOW



MC Holiday Closure

- December 24-26
- January 1-2
- * **Support line will be open***



Payroll Deadlines

- Final 2025 adjustments recommended by Dec 20th



ACA Deadlines

- Employee 1095 Distribution: Jan 31
- IRS filing Deadline: March 31



Employer Checklist

Before December 31

- Reconcile PTO
- Finalize bonuses
- Update employee records
- Process Fringe benefits
- Prep ACA data

Early January

- Reset PTO balances
- Verify 2026 pay settings
- Distribute 1095 forms
- Implement 2026 Policy Changes

Client Testimony

“The team at Merillat has been outstanding to work with. Their response times have been great, and they have delivered process improvements and system changes to make our payroll and benefit processing much more efficient.”



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