2026 Quarter-End Checklist

Review these items to prepare for the end of second quarter – June 30, 2026

Information to Verify and Report

Report:

- ☐ All in-house payroll and any additional checks that have not yet been reported.
- ☐ Voided checks — Employee checks that were issued in the current quarter, but never given to employees.
- ☐ Employee pension information.
- ☐ Third-party sick pay insurance benefits. Report third-party sick pay in Paychex Flex®.

Quarter-end Deadline

In order to process and file your quarterly returns on time, the quarter-end deadline for reporting changes for third quarter 2025 is Tuesday, June 30, 2026, by 4:00 p.m. local time.

If you anticipate the need for payroll adjustments after this deadline, contact Paychex immediately to discuss options available to you.

- ☐ Standard Occupation Codes (SOC) if you have employees in IN, LA, SC, WA, or WV. To find occupational codes, refer to your state's website or use the O*NET OnLine search tool. You may also use these helpful articles to enter SOCs into Paychex Flex® individually, or by importing a list.
- ☐ Paid Family and Medical Leave (PFML) – Your employee counts in CO, DE, MA, ME, OR, and WA can affect whether you need to pay the employer portion of PFML.

  Employee thresholds and calculation methods vary by state. Visit the following resources to determine whether you are a covered employer:

  - Colorado
  - Delaware
  - Massachusetts
  - Maine
  - Oregon*
  - Washington

  *Not applicable for PEO employers

  Most employee count changes are effective at the beginning of the year. Delaware tax obligations can change quarterly based on changes to employee count. Determine whether your employee count has changed your obligation to pay the employer portion of PFML and report it to Paychex.
- ☐ Tax deposits made for an amount other than the amount on the deposit notice.

Verify:

- ☐ Identification numbers for federal, state, and local tax agencies on each return.
- ☐ Employee names and addresses in Paychex Flex for end-of-year documents.
- ☐ Employee social security numbers (SSNs).

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Important Reminders

Bonus Payrolls

- ☐ Bonus checks can be processed with regular payroll. If a different check date or period-end date is needed, bonus checks must be processed as a separate payroll.

  If you want to process a separate bonus payroll, here's a short demo and instructions for adding a new pay period.

- ☐ You can temporarily override direct deposit on bonus checks so your employees can receive paper bonus checks.

  You can also block direct deposit for all checks in a pay period.

- ☐ If you're using a 401(k) plan offered through Paychex Retirement Services, we automatically deduct 401(k) contributions from the bonus checks of employees participating in the plan. Bonus pay is defined as compensation. It must have 401(k) contributions deducted to be reflected on Forms W-2.

Upcoming Banking & Federal Holidays

- ☐ **Monday, May 25** – Banks and Paychex offices closed on Memorial Day.
- ☐ **Friday, June 19** – Banks closed and Paychex offices open on Juneteenth National Independence Day.

For a comprehensive list of 2026 banking and federal holidays, check out the Paychex 2026 Payroll Calendar.

Outstanding Tax Liability (OTL)

The second quarter OTL collection is July 20, 2026.

- ☐ If you have OTL due on your Taxpay account for second quarter 2026, Paychex will be collecting the funds from your bank account on **Monday, July 20, 2026.**
- ☐ Check out the OTL Report included in your tax package to find out if you have an amount due, and how much will be collected.



Need More Information?

Bookmark our Quarter-End Tax Filing Resources and State Tax Resources sites for instructions about reporting quarter-end information in Paychex Flex.

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