



Monthly Strategies

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Holiday Workplace Planning

Employee appreciation and engagement

The holidays are an opportunity to recognize employees and strengthen workplace relationships.

- Plan holiday celebrations, lunches, or employee appreciation events.
- Consider gift cards, bonuses, or holiday gifts.
- Recognize employees who have gone above and beyond during the year.
- Make sure recognition is inclusive and does not favor certain departments or shifts.
- Consider employees who may be experiencing financial or personal difficulties.
- Give managers guidance on showing their and the company's appreciation to their teams.

Consideration: Not every employee celebrates the same holidays. Keep activities inclusive and voluntary where appropriate.

Holiday schedules and time off

This is one of the biggest areas requiring advance planning.

- Communicate holiday schedules early.
- Establish deadlines for requesting vacation and PTO.
- Review staffing requirements for critical roles.
- Establish procedures for approving overlapping vacation requests.
- Clarify whether employees can carry over their unused PTO.
- Communicate expectations for employees who must work holidays.
- Establish procedures for unexpected absences and call-outs.

Consideration: Make sure holiday scheduling decisions are consistent and fair across all departments.

2026 Year-end Compliance Checklist

Employee records and employment policies

- Review and update the employee handbook for 2027.
- Obtain employee acknowledgment of receipt of updated policies, preferably electronically with a retained confirmation.
- Review job descriptions and employee classifications (exempt vs. nonexempt).
- Audit personnel files for missing documentation.
- Review I-9 forms and ensure required retention periods are followed.
- Verify employee emergency contact information and addresses.
- Review PTO, vacation, sick leave, and if applicable, carryover balances.
- Review outstanding performance evaluations and disciplinary actions.
- Confirm that required federal and state workplace posters are current.

Payroll and compensation

- Review employee pay rates and confirm wage adjustments for minimum wage.
- Verify overtime calculations and employee FLSA classifications.
- Reconcile payroll records and year-to-date earnings.
- Review bonuses, commissions, gift cards, and other taxable compensation.
- Confirm federal and state tax withholding information.
- Prepare for W-2 and 1099 reporting.
- Review employee benefit deductions as well as employer contributions.

For 2026, the IRS has revised W-2 reporting requirements, including new reporting fields for certain tipped occupations. W-2s must be furnished

to employees and filed with the Social Security Administration by February 1, 2027.

Delaware-specific compliance

- **Delaware Paid Family and Medical Leave:**
Ensure that the company is properly registered, contributions are being made, and required quarterly wage and hours reporting is current. The program became fully effective January 1, 2026.
- **Unemployment insurance:**
Reconcile quarterly reports and payments.
- **Workers' compensation:**
Verify that coverage is current and appropriate for all employees.
- **Delaware withholding tax:**
Reconcile payroll withholding and state reporting.
- **New hire reporting:**
Confirm required reports have been submitted.

DE requires workers' compensation coverage for employers with one or more employees working in the state.

Federal employment law compliance

- Review FMLA eligibility and employee leave records.
- Review ADA accommodation requests and documentation.
- Confirm compliance with FLSA wage and hour requirements.
- Review harassment and discrimination policies.
- Ensure required workplace safety records are maintained.
- Review OSHA injury and illness logs and determine whether annual posting is required.
- Review applicable EEO-1 reporting requirements.

Employee benefits and insurance

- Review health, dental, and vision insurance renewals.
- Confirm benefit enrollment and employee elections for 2027.

- Review 401(k) contributions and required plan notices.
- Verify life and disability insurance coverage.
- Review COBRA administration and qualifying event procedures.
- Confirm required ACA reporting if applicable.

Important: Companies with an average of at least 50 full-time employees, including full-time equivalents, during 2026 generally qualify as Applicable Large Employers for ACA purposes in 2027. This is a separate calculation from FMLA.

OSHA and workplace safety

- Review workplace accidents and injury reports.
- Update OSHA 300 and 301 logs, if required.
- Complete the OSHA 300A annual summary, if required.
- Have an appropriate company executive certify the summary.
- Post the 300A from February 1 through April 30 in 2027.
- Review safety training and emergency procedures.

Important deadlines approaching

Deadline	Responsibility
December 31, 2026	Complete year-end HR and payroll review
January 31, 2027	Generally, Q4 federal payroll tax filing
February 1, 2027	Furnish and file W-2s
February 1, 2027	Begin OSHA 300A posting, if applicable
April 30, 2027	End of OSHA 300A posting period

Contact HR Strategies at 302.376.8595 or info@hrstrategies.org if you would like support or would like to learn more about the items in this newsletter. Please contact us if you would like to be removed from our Monthly Strategies mailing list or if you would like for us to add someone to our mailing list.