



**ONESOURCE**

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# 2025 YEAR END PAY DATES

## QUICK REFERENCE TABLES

### NOVEMBER

S	M	T	W	T	F	S
						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

### DECEMBER

S	M	T	W	T	F	S
	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	31			

### JANUARY

S	M	T	W	T	F	S
				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	31

### November 2025

Pay Day/Weekday	Check Date	Submit by Day (no later than)	Submit by Date (no later than)	Deadline (no later than)
Wednesday	11/26/2025	Monday	11/24/2025	4 p.m.
Thursday	11/27/2025	NOT A PAY DATE	BANKS CLOSED	HOLIDAY
Friday	11/28/2025	Tuesday	11/25/2025	4 p.m.
Monday	12/01/2025	Wednesday	11/26/2025	4 p.m.

\*M&H OneSource offices will be closed Thursday and Friday for Thanksgiving

### December 2025

Pay Day/Weekday	Check Date	Submit by Day (no later than)	Submit by Date (no later than)	Deadline (no later than)
Monday	12/22/2025	Thursday	12/18/2025	4 p.m.
Tuesday	12/23/2025	Friday	12/19/2025	4 p.m.
Wednesday	12/24/2025	Monday	12/22/2025	4 p.m.
Thursday	12/25/2025	NOT A PAY DATE	BANKS CLOSED	HOLIDAY
Friday	12/26/2025	Tuesday	12/23/2025	4 p.m.
Monday	12/29/2025	Tuesday	12/23/2025	4 p.m.
Tuesday	12/30/2025	Friday	12/26/2025	4 p.m.
Wednesday	12/31/2025	Wednesday	12/29/2025	4 p.m.

\*M&H OneSource offices will be closed Wednesday, December 24 and Thursday, December 25 for Christmas and Thursday, January 1 for New Year's

### January 2026

Pay Day/Weekday	Check Date	Submit by Day (no later than)	Submit by Date (no later than)	Deadline (no later than)
Thursday	1/1/2026	NOT A PAY DATE	BANKS CLOSED	HOLIDAY
Friday	1/2/2026	Tuesday	12/30/2025	4 p.m.
Monday	1/5/2026	Wednesday	12/31/2025	4 p.m.



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## FREQUENTLY ASKED YEAR-END QUESTIONS

### Q: BILLING FOR YEAR-END W-2, 1095, AND, 1099-NEC FORMS

Charges for 2025 forms W-2 and 1099-NEC will be invoiced with the first payroll in February 2026. Charges for 2025 1095-C forms will be invoiced with the first payroll in March 2026.

### Q: HOLIDAY SEASON CHECK DATES

Please review your payroll calendar for check dates that occur around the Thanksgiving, Christmas, and New Year's holidays. November 27, 2025, is a banking holiday, so no direct deposit transactions will post on that day. Please notify your payroll specialist with any check date changes prior to starting your payroll process. Please refer to submission deadlines on page one of this newsletter.

### Q: WHAT ARE DEADLINES FOR W-2'S?

Copies of forms W-2 must be furnished to employees by January 31<sup>st</sup>. It is also the deadline for filing to Social Security Administration. To meet this filing deadline, M&H must close out 2025 at the beginning of January 2026. Adjustments submitted after January 2 may require amended tax returns and W-2C forms to employees. Applicable fees will apply. Please avoid these delays by reviewing the Additional Wage Checklist to ensure all items are properly reported before the deadline.

### Q: W-2 AND YEAR END DELIVERY PROCESS

Processing of forms W-2 will begin once the year is closed out in our system. Year-end/quarter-end tax packages will be available on or around January 20.

Printed W-2s will be mailed directly to recipient employees. Employees who elected electronic delivery of their W-2 will have direct access to the W-2 within M&H OneSource mid-January.

### Q: RATE CHANGES FOR STATE UNEMPLOYMENT INSURANCE (SUI)

Notices of 2025 SUI rate changes are sent out by the states but are not automatically received by M&H payroll. It is important that you forward these notices to [support@mh1s.com](mailto:support@mh1s.com). Failure to update these rates may trigger penalties and require amended returns at additional cost. **NOTE: Many states do not send physical rate change notices in the mail. Please log in to your state's unemployment portal to access your updated rate notice. Providing your rate change notice prior to running payrolls in the next year is important in order to avoid quarter-end reconciliation/tax adjustment fees.**

### Q: CHANGES TO FEDERAL OR STATE DEPOSIT FREQUENCIES

Notice of deposit frequency changes are sent to employers in 4<sup>th</sup> quarter. M&H OneSource payroll does not automatically receive these notices. Please forward any notice of change as soon as possible to ensure timely payment of 2026 payroll taxes.

**PLEASE SUBMIT ALL BONUS OR OFF-CYCLE PAYROLL REQUESTS TO [SUPPORT@MH1S.COM](mailto:SUPPORT@MH1S.COM) AS SOON AS POSSIBLE. DUE TO THE VOLUME OF BONUS PAYROLL REQUESTS, AS WELL AS THE GROSS AMOUNTS OF THE PAYOUTS, M&H ONESOURCE RESERVES THE RIGHT TO REQUIRE A 3-DAY ADVANCE PROCESSING.**



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## YEAR-END WAGE ADJUSTMENTS CHECKLIST

\_\_\_\_\_ **Third Party Sick Pay** Insurance carriers are not required to send a summary report of sick pay/disability to employers until January 31; however, you likely received periodic reports throughout the year and/or have access to a YTD report within the carrier web portal. You may use these reports to compile your summary totals prior to year-end. Submission of Third Party Sick Pay data after quarter-close will be subject to additional fees.

\_\_\_\_\_ **Insurance Premiums for Group Term Life (GTL)** Reporting is required for employer-paid GTL premiums for coverage over \$50,000. If you do not utilize the system to automatically calculate this based on benefit plans, please submit this information to [support@mh1s.com](mailto:support@mh1s.com) prior to finalizing your last payroll of the year.

\_\_\_\_\_ **S-Corp Health Insurance (2% Shareholder)** Health Insurance premiums paid on behalf of these shareholders are taxable for Federal Income tax only and not taxable for Social Security & Medicare. Notify us if you have this type of adjustment and specify "S Corp Health" with final 2025 payroll. *M&H may have created a post-tax deduction code for those specific individuals affected. If this is the case, disregard the above process.*

\_\_\_\_\_ **Other Fringe Benefits:**

**Personal Use of Company Vehicle** This is taxable to the employee driver. Please report the taxable income to [support@mh1s.com](mailto:support@mh1s.com) prior to finalizing your last payroll of the year.

**Moving Expenses** Moving Expenses are typically taxable to the recipient. Please report any moving expenses previously unreported for the year to [support@mh1s.com](mailto:support@mh1s.com) prior to finalizing your last payroll of the year.