

**CCIA's Risk Management Committee
Presents:**

End of the Year HR Checklist

Authored by Risk Management Members:

- **Dede (Dierdre) Kennedy, President & Founder, BenAssist Health Insurance Services**
- **Maria Martinez, HR Director, Pacific Stone**





Produced by the CCIA Risk Management Committee

Human Resources

Verify that home addresses for all employees are updated before W2s are prepared. Verify personal and emergency contact information on file.	
Ensure proper year-end Sick/Vacation/PTO carryover or pay employees out for PTO, depending on your company policy	
Verify that correct labor law posters are posted, order updated posters (as needed)	
Research and apply new federal, state or local minimum wage laws	
Prepare OSHA forms and post completed OSHA Form 300A (Summary of Work Related Injuries and Illnesses) from February 1 – April 1	
Schedule and complete any required compliance training (sexual harassment training, safety, drug-free workplace).	
Research and review regulations (city, county, state, federal, OSHA) regarding COVID-related policies, procedures, training as needed.	
Update your employee handbook to address policy changes, incorporate any addendums and COVID-related updates.	
Move current year terminated personnel files to storage and audit current employee personnel files to ensure they are complete and compliant.	

Wages, Tax and Benefits

Check that Group-Term Life and Disability Insurance wages have been updated, as needed	
Ensure that other special tax items have been updated, such as Other Compensation, Third-Party Sick Pay, Employee Business Expense Reimbursements, Tip Allocation information and Dependent Care Benefits	



Produced by the CCIA Risk Management Committee

Verify the employer's new state unemployment insurance tax rate and taxable wage limit for each state where the employer has workers.	
<p>Verify that withholding has been made properly or withhold from the final paycheck for taxable fringe benefits. These may include:</p> <ol style="list-style-type: none">1. Group-term life insurance in excess of \$50,0002. Third-party short and long-term disability pay (is the third party (insurance company) issuing a W-2 or is it the employer's responsibility?)3. Non-qualified moving expense reimbursements4. Company-provided transportation or parking5. Bonuses6. Non-cash payments (Ex: Gym Membership, Employee Gifts, etc)	
Audit FTEs (Full-time Equivalents) to determine if you have reached or exceeded 50 employees and are required to comply with FMLA and ACA in the new year. (Talk to your insurance and tax advisors to clarify if you need to include your investors' other businesses in your count.)	
Prepare and distribute annual notices if benefits are on a calendar year (Medicare Part D, HIPAA, ERISA, Special Enrollment Notice, USERRA, GINA, Michelle's Law, QMCSO, FMLA, COBRA, Exchange Notice, WHCRA, NMHPA, MHPA/MHPAEA, Extension of Certain Timeframes due to the COVID-19 emergency, etc.)	
Verify current employee and accurate dependent coverage and ensure changes are updated for the new plan year (if benefit plans are calendar year).	
Distribute new health insurance materials and cards (if benefit plans are calendar year). (Can include SBC, SPD and other required documents for distribution to employees)	
Compile Census information for retirement and flexible spending account plan testing (highly compensated and key employees).	
Ensure continued compliance with mandatory CalSavers Retirement Savings Program or company-sponsored 401k plan.	



Produced by the CCIA Risk Management Committee

Payroll

Remind employees to fill out a new Form W-4 if their situation has changed	
Review American Rescue Plan Act of 2021 (ARPA) Provisions for Employee Retention Credits	
Schedule any special bonus payrolls for the current year	
Determine whether all adjustments are applied or that an adjustment payroll has been scheduled.	
Ensure that terminated employees have zero balances for loans, garnishments, vacation, and sick time in the new year.	
Confirm that all "manual" checks written during the year have been accounted for and reconciled	
Determine that all voided or reversed paychecks have been accounted for and reconciled	
Confirm that for the new year the schedule of pay dates, period ending dates and quarter closing dates, are as intended and do not fall on holidays or weekends.	
Create a list of outstanding checks to ensure you comply with your State Escheat Laws (unclaimed property).	
Prepare for the first payroll of the year	