2025 Year-End Tip Guide

Preparing for 2026



Tip #1:

Thanksgiving Payroll Schedule

If you are scheduled to process payroll the week of Thanksgiving, Thursday, November 27, 2025, your payroll must be processed one day earlier than normal.

Please follow this schedule based on the desired date of your checks and/or direct deposits:

Normal Check Date	New Check Date	New Run Date
Thursday 11/27	Wednesday 11/26	Monday 11/24
Thursday 11/27	Friday 11/28	Tuesday 11/25

Normal Check Date	Normal Run Date	New Run Date
Friday 11/28	Wednesday 11/26	Tuesday 11/25
Monday 12/1	Thursday 11/27	*Wednesday 11/26
Tuesday 12/2	Friday 11/28	*Wednesday 11/26

^{*}Any payroll submissions on Wednesday, November 26th, must be submitted by noon to ensure timely processing. All deliveries will be on Monday, December 1st. For delivery on Friday, November 28th, please contact your Support team to schedule a special delivery.

Please double check your payroll run schedule for adjusted run dates and/or check dates. By adhering to these submission deadlines, we can ensure your payroll is received and processed in time to guarantee payments on your scheduled check date(s).

PNI·HCM and GovConPay are closed November 27 and November 28.

Tip #2:

Void & Manual Checks



Do you have any manual checks that need to be entered into the payroll system?

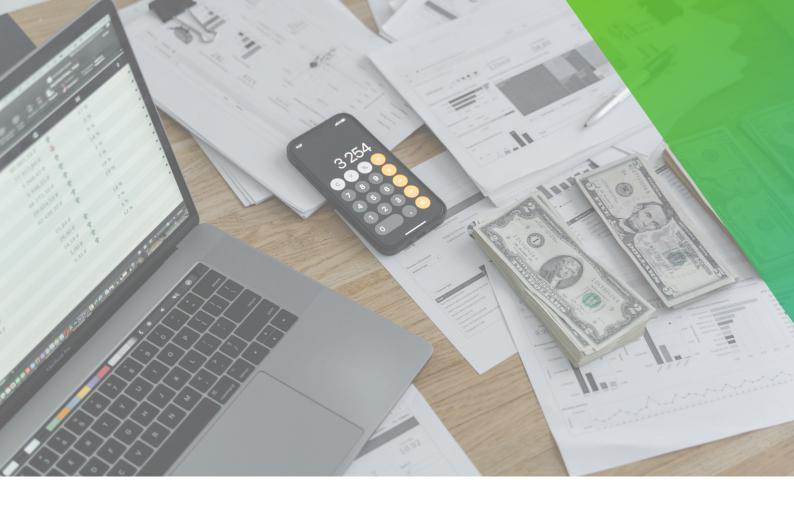
Manual checks must be entered into payroll before the close of your 2025 year to properly collect, pay the taxes, and include in applicable reporting requirements.

Are there any 2025 checks that need voiding?

Voided checks must be processed in the quarter in which they occurred. Prior quarter voids need to go through the Client Support team.

*Please note any voids or manual checks that are not entered with or prior to the last payroll of 2025, will result in prior quarter adjustments and incur additional charges for the adjustment payroll runs.





Did any of your employees receive Third Party Sick Pay/disability payments in 2025?

If you have any employees being paid either short-term or long-term disability pay (also called Third Party Sick Pay) the amounts need to be sent to PNI•HCM. We will guide you through entering the amounts into your isolved payroll system to properly record the payments and pay any employer-matching taxes that are due.

These amounts need to be entered with a regularly scheduled payroll for 2025 and must be done before the last payroll of 2025. (Tip: You can request this information in advance from your 3rd Party Sick Provider before year-end).

However, if your disability policy is one whereby the insurance company pays the company matching taxes and reports the W-2 to the IRS, you should not send the information to PNI•HCM.

Important: The deadline for adjustments is December 29, 2025.

If you have any questions or need assistance, please reach out to your Client Support

Team at support@govconpay.com.



Tip #3:

Avoiding Adjustments & Report Auditing

Review the Exceptions Report

Please make sure you are reviewing the client report called Exceptions when you are previewing your payroll.

The Exceptions Report will show if there are any issues lingering with your employees, such as missing street addresses, duplicate social security numbers, missing tax IDs, and variances.

The best way to streamline your year-end is to audit and correct payroll information before your last processing of 2025.

The deadline for any adjustments is 12/29/2025.



Tip #4:

Important Dates to Bookmark

NOVEMBER

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2	3	4	5	6	Preparing for Year-End Payroll Webinar	8
9	10	Electronic Year-End Forms Webinar	12	Preparing for Year-End Payroll Webinar	14	15
16	17	18	19	ACA Webinar	21	22
23	24	25	26	Thanksgiving PNI & GCP Closed	Thanksgiving PNI & GCP Closed	29
30						TOCUS MUNICIS

Tip #4:

Important Dates to Bookmark

DECEMBER

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	Preparing for Year-End Payroll Webinar	Last Day for Year-End Updates	6
7	8	9	10	ACA Webinar	12	13
14	15	16	17	18	19	20
21	22	23	24	Christmas PNI & GCP Closed	26	27
28	Last Day for Payroll / Adjustments / Updates	30	31			



Tip #4:

Important Dates to Bookmark

JANUARY

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
				New Year's Day PNI & GCP Closed	2	3
4	5	6	7	8	Approve ACA Forms	10
11	12	13	14	15	16	17
18	MLK Day Banks Closed	20	21	22	23	24
25	26	27	28	29	30	Employee W-2 /1099 Due





Tip #5: W-2 Delivery



Do you need to change your address for W-2 delivery?

Do we have the correct W-2 delivery address for your company? Deliveries cannot be made to a PO Box.

Have you considered electronic delivery of your employee's W-2s?

Employee Self Service offers the opportunity for your employees to receive W-2, 1099, and 1095(ACA) forms electronically. Electronic delivery is a secure way to have your employees receive their year-end forms without getting lost in the mail.

ACA 1095 - Effective for the 2024 reporting year, employers are no longer required to distribute Form 1095-C to all full-time employees (and plan sponsors of self-insured plans do not have to distribute Form 1095-B to individuals[2]). Instead, these forms only need to be provided upon request. In order to avail yourself of this new rule, you must:

- Post a notice of availability.
- Upon receipt of an employee request, distribute the form within 30 days or, if later, by January 31.

If you need to change your address for W-2 delivery or are interested in Electronic Delivery, please reach out to Client Support by sending an email to support@pnihcm.com or support@povconpay.com



Tip #6:Reviewing Employee Data

You can run reports to audit employee information and remind your employees now to review their address and social security numbers (SSNs) to ensure they are correct before the end of the year.

Employees' Addresses

Ask Yourself: Has anybody moved during the year?

Please update any employee address changes to ensure their W-2s reflect the correct current address. If any of your employees moved during the year, was their address updated in the system timely, and were the proper state taxes withheld? If not, please notify Support at support@pnihcm.com or support@povconpay.com to make the necessary adjustments.

Employees' SSNs

Ask Yourself: Have you verified if they're correct?

One of the most common reasons for corrections is due to incorrect social security numbers. Please make sure your employees' numbers are accurate and notify us of any corrections needed at support@pnihcm.com or support@povconpay.com.

If you utilize employee self-service, have your employees log in and verify their own information.

There is also a SSN Verification Report available under Client Reports.

Important:

All employee updates to address and SSNs must be completed/corrected before your last processing of 2025.



Tip #7: W-2 Audits

Frequently Asked Question:

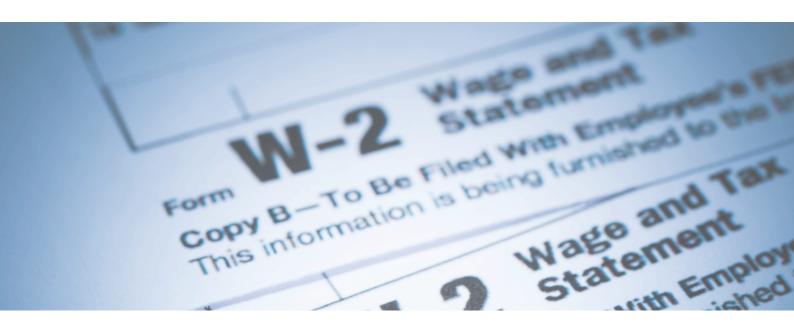
Can I verify W-2 information in advance?

Yes! You should preview W-2s in isolved in advance under these reports:

- Employee W2 Preview
- Employee W2 Verification

W-2 processing will begin at the end of the 1st week of January.

It's important to review your W-2s in December to ensure they are accurate. Please reach out no later than 12/29 for any W-2 changes. If you have any concerns, reach out to support@pnihcm.com or support@govconpay.com.





Tip #8:

Last Payroll + Deadlines of 2025



Monday, December 29, 2025 is the last day to process payrolls with a 2025 pay date for direct deposit or checks. Please be aware any payroll or adjustment runs that are necessary after this date will incur additional charges.

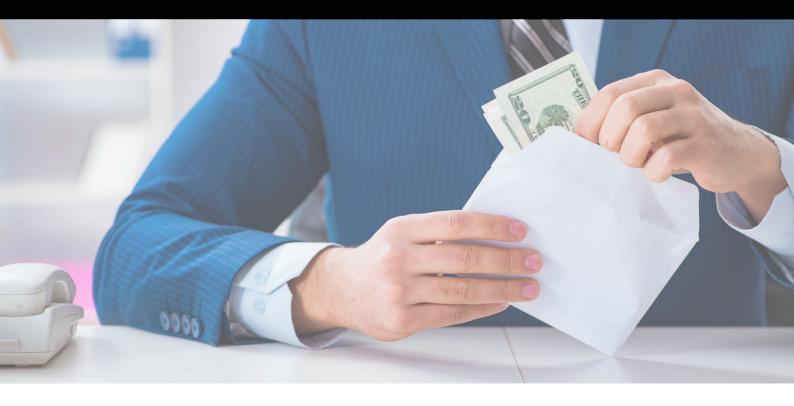
Before your last 2025 payroll, you should:

- Ensure employees' SSNs and addresses are correct.
- Send any Third Party Sick Pay to <u>support@pnihcm.com</u> or <u>support@govconpay.com</u>.
- Enter any adjustments to ensure W-2s are accurate.
- Enter any Employer HSA Contributions for 2025.
- Enter any taxable Fringe Benefits with a Regular or Additional Check so taxes on the Fringe amount are withheld from other earnings (i.e., Personal Use of a Company Car).
- Enter Health Insurance Costs if you had 250 or more W-2s in the prior year.
- Enter any manual checks you may have provided to employees.
- If you offer Group Term Life for your employees, the cost of employer paid Group Term Life Insurance in excess of \$50,000 is taxable income and needs to be entered.

Any adjustments to your 2025 payroll must be received by 12/29/2025 due to W-2 processing deadlines.



PS – Don't Forget About Bonus Payrolls!



What to Know About Bonus Payrolls:

These payrolls must be processed by December 29 if being paid in 2025.

To explore the rest of our Year-End Resources, such as checklists and webinar recordings, head to our website at: www.pnihcm.com/payroll-year-end-resources

