Year-end 2025: Deadlines and important tasks [1]

September 24, 2025 by Employee Services [2]

Year-end is fast approaching, and it's time to start planning for the successful wrap-up of 2025 payroll.

Year-end tasks

Departments should complete the following payroll year-end processes on time during November and December to ensure paychecks will process on time and correctly.

Keep these tasks on hand over the next few months and into the new year to stay on track during this important transition.

November/December 2025

Overpayments:

- Process overpayments on time to allow the employee to repay the overpayment before Dec. 31.
- Taxes will be added to the overpayment amount if payment is not received in 2025, which could cause financial hardship.

Deadlines:

- There will be no off-cycle payroll on the weeks of Dec. 14 and Dec 28.
- Please review all deadlines carefully.

2025 Payroll Year-End Deadline Overview	
11/27/25 – 11/28/25	**Employee Services will be closed for Thanksgiving.**
12/18/25	Deadline to submit imputed cash transactions including 2025 moving expenses from PO/PO-Card and Reimbursement. MN123125 uploads **due 5 p.m.**
12/23/24	OC121825 upload deadline at **5 pm. This is the final 2025 off-cycle.**

2025 Payroll Year-End Deadline Overview

12/24/25 –01/05/26	**SYSTEM ADMINISTRATION CLOSED.** Employee Services will be minimally staffed. This may result in delays responding to emails, calls and tickets.
12/24/25	Process OC121825 with a check date of 12/26/25.
12/26/2025	BW122025 uploads **due by 5 p.m.**
12/29/25	**MN123125 Pay Pull deadline at 10 a.m.**
12/30/25	**BW122025 Pay Pull deadline at 10 a.m.**

- Ensure moving expenses [3] are entered into CU Time.
- Review payroll registers [4] immediately after the December payroll is complete. Find instructions in this blog [5].
- Process any necessary pulls [6] to prevent overpayments from crossing tax years.
- Verify Social Security numbers (SSN) have been entered into employee records.
- Verify SSN for international and/or new employees.
- Submit imputed cash transactions before the December upload deadline.
- Review your campus holiday schedules [7].

January 2026

2026 Payroll New-Year Deadline Overview

NO OFF-CYCLE THE WEEK OF 12/28/25 – 01/03/26.

All Hand-drawn warrants must be approved by Employee Services Payroll. Requests will be reviewed and processed on a case-by-case basis as time and system availability allow.

01/6/26	OC010226 uploads for first Off-Cycle in 2026 **due 5 p.m.**
01/7/26	Process OC010126 with a check date of 01/9/26
01/8/26	BW010326 uploads **due by 5 p.m.**
01/9/26	Process BW010326 This includes the **2026 minimum wage updates.**
01/12/26	Review BW010326 Payroll Register
01/14/26	BW010426 **Pay Pull deadline at 10 a.m.**

2026 Payroll New-Year Deadline Overview

02/15/26

W-4 exempt status expires. Must enter a new exemption to continue [8].
If not updated by this deadline, W-4 status will default to single.

- Review Payroll Calendars [9].
- Review the first paychecks for accuracy.
- Hire Spring Appointments before their first check. Terminate Fall Appointments and Contracts, if needed.
- Verify new hires and re-hires have a valid address in employee portal.
- Remind employees claiming exempt status on their W-4 that it will expire Feb. 15, 2025
  - To maintain their exemption, they will need to enter a new W-4 [8] in the employee portal [10] before the expiration date.
- W-2s will be mailed [11] by the end of January.

Minimum wage: January 2026 minimum wage rates apply. The Denver minimum wage increases to $19.29 ($18.81 in 2025). The 2026 Colorado minimum wage will increase to $15.16 ($14.81 in 2025).

- Employee Services pulls and uploads the minimum wage rate for each hourly employee below the threshold for the applicable state.
- Effective date: 12/21/25 (BW010326)
- Use query **CUES_HCM_MINIMUM_WAGE_STATE** to obtain information for other states.

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