



## Due January 31

- 940 Annual Fed Unemployment Return | **IRS**
- 943 Annual Return For Ag Employers | **IRS**
- W2's Mailed | **SSA + Recipients**
- W3's Mailed | **SSA**
- 1099-NEC Mailed | **IRS + Recipients**
- 1096 Summary and Transmittal of Information Returns | **IRS**



## Quarterly Reports

941 | Payroll Tax | **IRS**

DE 9 + DE 9C | Contribution Return Of Wages | **CA**

940 | > \$500 Liability | FUTA Deposits | **IRS**

940 | < \$500 Cumulative Liability paid at quarterly deadline when amount exceeds \$500 | FUTA Deposits | **IRS**

JAN-MAR

APR-JUNE

JULY-SEPT

OCT-DEC

APR  
30

July  
31

OCT  
31

JAN  
31

Q1

Q2

Q3

Q4



## Semi-Weekly

Payroll Tax Deposits

941 + 943 | **IRS**

DE 88 | **CA**

Wages **paid**  
Wed-Fri  
Taxes **due**  
following Wed.

Wages **paid**  
Sat-Tues  
Taxes **due**  
following Fri.

If total taxes were > \$50,000 in  
the lookback period



## Monthly

Payroll Tax Deposits

941 + 943 | **IRS**

DE 88 | **CA**

**Due** by the 15<sup>th</sup>  
of the following  
month

If total taxes were < \$50,000 in  
the lookback period

If any date lands on a weekend or holiday, the filing deadline is moved to the following business day.