

# 20 Employee 26 Tax Calendar



**ATHERTON**

& ASSOCIATES, LLP

Tax • Assurance • Consulting

## 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**

Q1

**April  
30**

JAN- MAR

Q2

**July  
31**

APR-JUNE

Q3

**Oct  
31**

JULY-SEPT

Q4

**Jan  
31**

OCT-DEC

## Semi-Weekly

Payroll Tax Deposits

941 + 943 | **IRS**

DE 88 | **CA**

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

Wages **paid**

Wed-Fri

Taxes **due**

following Wed.

Wages **paid**

Sat-Tues

Taxes **due**

following Fri.

## Monthly

Payroll Tax Deposits

941 + 943 | **IRS**

DE 88 | **CA**

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

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

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

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