2027 Payroll Tax Calendar

ATHERTON & ASSOCIATES, LLP
Tax • Assurance • Consulting

Due February 1

- 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	Q2	Q3	Q4
April 30	**Aug 2**	**Nov 1**	**Feb 1**
JAN- MAR	APR-JUNE	JULY-SEPT	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 15th of the following month

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

athertoncpas.com