

# 2023 Important Payroll Filing Dates and Information

**SPECIAL NOTE:** All employers must use electronic funds transfer (EFT) to make their deposits. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS), which is a free service provided by the Department of Treasury. An employer that does not want to use EFTPS can arrange for a tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on the employer's behalf.

**DEPOSIT RULES:** Under IRS deposit rules, employers are either classified as a MONTHLY or SEMI-WEEKLY depositor. Employers determine their deposit status based upon the aggregate amount of employment taxes paid during the "lookback period," a twelve-month period beginning July 1 of the second preceding year and ending June 30 of the prior year. For 2023, the "lookback period" is July 1, 2021, through June 30, 2022.

**SEMI-WEEKLY DEPOSIT RULE:** The total tax reported on Forms 941 during the "lookback period" is more than \$50,000. Employers must deposit on Wednesday and/or Friday, depending on what day of the week they make payments. Employers with payment days that fall on Wednesday, Thursday, and/or Friday must deposit the accumulated taxes on or before the following Wednesday. Employers with payment days that fall on Saturday, Sunday, Monday, and/or Tuesday must deposit the accumulated taxes on or before the following Friday. Employers will always have three (3) business days after the end of a semi-weekly period to make a deposit. If any of the three weekdays after the end of a semi-weekly period is a legal holiday, employers will have one additional business day to deposit.

**MONTHLY DEPOSIT RULE:** The total tax reported on Forms 941 during the "lookback period" is \$50,000 or less. Employers must deposit employment taxes and taxes withheld on payments made during a calendar month by the 15th day of the following month. Employers that accumulate \$100,000 or more on any day (see \$100,000 one-day deposit rule) immediately switch from a monthly depositor to a semi-weekly depositor for at least the remainder of the calendar year and for the following calendar year.

**\$100,000 ONE-DAY DEPOSIT RULE:** Employers subject to the semi-weekly or monthly deposit requirements that accumulate \$100,000 or more of employment taxes and taxes withheld during a deposit period must deposit those taxes by the close of the next business day following the day on which the amount was accumulated.

**DEPOSITS ON BUSINESS DAYS ONLY:** For MONTHLY and ONE-DAY depositors, if a deposit is required to be made on a day that is not a business day, the deposit is considered to be timely if it is made by the close of the next business day.

**\$2500 EXCEPTION DEPOSIT RULE:** The threshold for the deposit requirement is \$2,500. If employers accumulate less than a \$2,500 tax liability during a current quarter, no deposits are required. The employer may pay the tax liability with a TIMELY tax return for the quarter.

**SATURDAY, SUNDAY OR LEGAL HOLIDAY:** If any due date falls on a Saturday, Sunday, or legal holiday, payments are due on the next business day. When a day set apart as a legal holiday, other than the day of inauguration of the President falls on a Saturday, the next preceding day is observed as the holiday. When a day set apart as a legal holiday falls on a Sunday, the next succeeding day is observed as the holiday. Legal holidays are the legal holidays in the District of Columbia as found in the D.C. Code Ann. §28-701. (State legal holidays are no longer considered legal holidays unless they coincide with a legal holiday in the District of Columbia.) Legal federal holidays for 2023 are:

January 2	New Year's Day observed
January 16	Birthday of Martin Luther King, Jr.
February 20	Washington's Birthday
April 17	District of Columbia Emancipation Day observed
May 29	Memorial Day
June 19	Juneteenth National Independence Day
July 4	Independence Day
September 4	Labor Day
October 9	Columbus Day
November 10	Veterans' Day observed
November 23	Thanksgiving Day
December 25	Christmas Day)

## SEMI-WEEKLY DEPOSITS:

The semi-weekly deposit dates for 2023 are:

January	5, 6, 11, 13, 19, 20, 25, 27
February	1, 3, 8, 10, 15, 17, 23, 24
March	1, 3, 8, 10, 15, 17, 22, 24, 29, 31
April	5, 7, 12, 14, 20, 21, 26, 28
May	3, 5, 10, 12, 17, 19, 24, 26
June	1, 2, 7, 9, 14, 16, 22, 23, 28, 30
July	6, 7, 12, 14, 19, 21, 26, 28
August	2, 4, 9, 11, 16, 18, 23, 25, 30
September	1, 7, 8, 13, 15, 20, 22, 27, 29
October	4, 6, 12, 13, 18, 20, 25, 27
November	1, 3, 8, 13, 15, 17, 22, 27, 29
December	1, 6, 8, 13, 15, 20, 22, 28, 29

## MONTHLY DEPOSITS FOR 2023:

January 17	May 15	September 15
February 15	June 15	October 16
March 15	July 17	November 15
April 18	August 15	December 15

**SHORTFALL SAFE HARBOR:** An employer's deposit will be considered timely if the amount deposited is less than the liability incurred during the deposit period and the shortfall does not exceed the greater of (1) \$100, or (2) 2% of the amount of the deposit period's liability. Monthly depositors must deposit or pay the shortfall amount by the due date of Form 941. Semi-weekly depositors must deposit the shortfall by the earlier of the due date of Form 941 or the first Wednesday or Friday on or after the 15th of the month after the month in which the original deposit was due.

# 2023 Daily Payroll Compliance Dates and Information

## DURING JANUARY

Employers must give employees their copies of Form W-2, *Wage and Tax Statement*, for 2022 by January 31, 2023. If an employee agreed to receive Form W2 electronically, post it on a website accessible to the employee and notify the employee of the posting by January 31.

## JANUARY

- 3 If the employer deferred paying the employer share of social security tax or the railroad retirement tax equivalent in 2020, 50% of the deferred amount of the employer share of social security tax was due by January 3, 2022. The remaining 50% of the deferred amount of the employer share of social security tax is due by January 3, 2023. Payments or deposits made before January 3, 2022, were first applied against the payment due by January 3, 2022, and then applied against the payment due on January 3, 2023. See the employment tax return for more information, including how to pay the deferred amount.
- 5 Deposit social security, Medicare, and withheld income tax for payments on December 28, 29, and 30, 2022 if semi-weekly depositor.
- 6 Deposit social security, Medicare, and withheld income tax for payments on December 31, 2022, and January 1, 2, and 3, 2023 if semi-weekly depositor.
- 11 Deposit social security, Medicare, and withheld income tax for payments on January 4, 5, and 6 if semi-weekly depositor.
- 13 Deposit social security, Medicare, and withheld income tax for payments on January 7, 8, 9, and 10 if semi-weekly depositor.
- 17 Deposit social security, Medicare, and withheld income tax for payments in December 2022 if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in December 2022.

- 18 Shortfall deposits by semi-weekly depositors for deposits made December 1 to 30, 2022.
- 19 Deposit social security, Medicare, and withheld income tax for payments on January 11, 12, and 13.
- 20 Deposit social security, Medicare, and withheld income tax for payments on January 14, 15, 16, and 17 if semi-weekly depositor.
- 25 Deposit social security, Medicare, and withheld income tax for payments on January 18, 19, and 20 if semi-weekly depositor.
- 27 Deposit social security, Medicare, and withheld income tax for payments on January 21, 22, 23, and 24 if semi-weekly depositor.
- 31 Last day to furnish Form W-2, Wage and Tax Statement, to employees to report wages, allocated tips, and amounts withheld from wages in 2022. If an employee agreed to receive Form W-2 electronically, have it posted on a website and notify the employee of the posting. (Retired employees should be given Form 1099-R).

Last day to mail or electronically file Copy A of Form(s) W-2 and W-3 with the SSA.

Annual information returns on the Form 1099 series (such as Form 1099-MISC, *Miscellaneous Income*) must be provided to recipients of dividends, interest, patronage dividends, government payments, rent, or other business payments in 2022 of more than \$600 if no W-2 is required. *Note:* This due date for providing the form to recipients is extended to February 15 for certain types of payments.

File Form 1099-NEC, *Nonemployee Compensation*, for nonemployee compensation paid in 2022.

If you either paid reportable gambling winnings or withheld income tax from gambling winnings you paid in 2022, give the winners Form W-2G.

File Form 941 to report social security, Medicare, and withheld income tax for the fourth quarter of 2022.

Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is less than \$2,500, it can be paid in full with a timely filed return. (Employers that deposited the tax for the quarter in full and on time have until February 10 to file Form 941.)

File Form 945 to report income tax withheld for 2022 on all nonpayroll items, including backup withholding and withholding for pensions, annuities, and gambling winnings. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is less than \$2,500, it can be paid in full with a timely filed return. (Employers that deposited the tax for the year in full and on time have until February 10 to file Form 945.)

Certain small employers must file Form 944 to report social security and Medicare taxes, and withheld income tax for 2022. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is \$2,500 or more for 2022 but less than \$2,500 for the fourth quarter, deposit any undeposited tax or pay it in full with a timely filed return. (Employers that deposited all of the tax timely, properly, and in full have until February 10 to file Form 944.)

Agricultural employers must file Form 943 to report social security, Medicare, and withheld income tax for 2022. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is less than \$2,500, it can be paid in full with a timely filed return. (Employers that deposited the tax for the year in full and on time have until February 10 to file Form 943.)

Employers must file Form 940 to report annual Federal Unemployment Tax Act (FUTA) tax for 2022. If your undeposited tax is \$500 or less, you can either pay it with your return or deposit it. If it is more than \$500, you must deposit it. (Employers that deposited the tax for the year in full and on time have until February 10 to file Form 940.)

Furnish Copy B of Form 3921 to an employee where there has been a transfer of stock to the employee pursuant to the employee's exercise of an incentive stock option in 2022.

Furnish Copy B of Form 3922 to an employee where there has been a first transfer of stock to the employee in 2022 acquired through an employee stock purchase plan.

Shortfall deposits by semi-weekly depositors for deposits made January 3 to 5 for 2022 liabilities.

Shortfall deposits or payments by monthly depositors for deposits made November 15, 2022, December 15, 2022, and January 17, 2023.

## FEBRUARY

- 1 Deposit social security, Medicare, and withheld income tax for payments on January 25, 26, and 27 if semi-weekly depositor.
- 3 Deposit social security, Medicare, and withheld income tax for payments on January 28, 29, 30, and 31 if semi-weekly depositor.
- 8 Deposit social security, Medicare, and withheld income tax for payments on February 1, 2, and 3 if semi-weekly depositor.
- 10 Deposit social security, Medicare, and withheld income tax for payments on February 4, 5, 6, and 7 if semi-weekly depositor.

File Form 941 to report social security, Medicare, and withheld income tax for the fourth quarter of 2022. Only for employers that deposited the tax timely, properly, and in full.

File Form 945 to report income tax withheld on nonpayroll items for 2022. Only for businesses that deposited the tax in full and when due.

File Form 944 (applies to certain small employers) to report social security, Medicare, and withheld income tax for 2022. Only for employers that deposited the tax timely, properly, and in full.

Agricultural employers file Form 943 to report social security, Medicare, and withheld income tax for 2022. Only for employers that deposited the tax timely, properly, and in full.

File Form 940 to report FUTA tax for 2022. Only for employers that deposited the tax timely, properly, and in full.

- 15 Deposit social security, Medicare, and withheld income tax for payments on February 8, 9, and 10 if semi-weekly depositor.

Give annual information statements on Forms 1099 to recipients of certain payments that were made during 2022. This due date applies *only* to the following types of payments: Payments reported on Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*; Form 1099-S, *Proceeds From Real Estate Transactions*; and substitute payments reported in Box 8 or gross proceeds paid to an attorney reported in Box 14 of Form 1099-MISC, *Miscellaneous Income*.

All employees who claimed exemption from income tax withholding in 2022 must submit a new Form W-4 to continue to claim the exemption from income tax withholding in 2023.

Deposit social security, Medicare, and withheld income tax for payments in January if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in January.

Shortfall deposits by semi-weekly depositors for 2023 deposits made January 3 to 31.

- 16 Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2022, but did not provide Form W-4 to continue the exemption for 2023.
- 17 Deposit social security, Medicare, and withheld income tax for payments on February 11, 12, 13, and 14 if semi-weekly depositor.
- 23 Deposit social security, Medicare, and withheld income tax for payments on February 15, 16, and 17 if semi-weekly depositor.
- 24 Deposit social security, Medicare, and withheld income tax for payments on February 18, 19, 20, and 21 if semi-weekly depositor.

- 28 Payers of gambling winnings must file with the IRS, Form 1096 along with Copy A of all the Forms W-2G you issued for 2022. If Forms W-2G are filed electronically, the due date for filing them with the IRS is March 31.

Large food and beverage establishments must file the annual report of allocated tips on Form 8027. Form 8027-T is to be filed to summarize and transmit Forms 8027 where allocated tips are being reported for more than one establishment. If Forms 8027 are filed electronically, the due date for filing them with the IRS is March 31.

File information Forms 1099 with the IRS for certain payments you made during 2022. However, Forms 1099-MISC reporting nonemployee compensation must be filed with the IRS by January 31. There are different forms for different types of payments, so use a separate Form 1096 to summarize and transmit the forms for each type of payment. If Forms 1099 (except Form 1099-NEC reporting nonemployee compensation), are filed electronically, the due date for filing them with the IRS is March 31.

File Copy A of Form 3921 issued for 2022, together with transmittal Form 1096 for paper filings. If you file electronically, the due date is March 31.

File Copy A of Form 3922 issued for 2022, together with transmittal Form 1096 for paper filings. If you file electronically, the due date is March 31.

Applicable health coverage must be reported to the IRS. If you are an Applicable Large Employer (ALE), file paper Forms 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*, and 1095-C with the IRS. For all other providers of minimum essential coverage, file paper Forms 1094-B, *Transmittal of Health Coverage Information Returns*, and 1095-B with the IRS. If filing any of these forms with the IRS electronically, the due date for filing them is extended to March 31. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements. (ALEs must also furnish a 2022 statement to each full-time employee that includes the same information provided to the IRS by March 2.)

## MARCH

- 1 Deposit social security, Medicare, and withheld income tax for payments on February 22, 23, and 24 if semi-weekly depositor.
- 2 Provide health coverage information reports to employees. If you are an Applicable Large Employer (ALE), provide Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, to full-time employees. For all other providers of minimum essential coverage, provide Form 1095-B, *Health Coverage*, to responsible individuals. See the Instructions for Forms 1094-B and 1095-B, and the Instructions for Forms 1094-C and 1095-C for more information about the information reporting requirements.
- 3 Deposit social security, Medicare, and withheld income tax for payments on February 25, 26, 27, and 28 if semi-weekly depositor.
- 8 Deposit social security, Medicare, and withheld income tax for payments on March 1, 2, and 3 if semi-weekly depositor.
- 10 Deposit social security, Medicare, and withheld income tax for payments on March 4, 5, 6, and 7 if semi-weekly depositor.
- 15 Deposit social security, Medicare, and withheld income tax for payments on March 8, 9, and 10 if semi-weekly depositor.

Deposit social security, Medicare, and withheld income tax for payments in February if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in February.

Shortfall deposits by semi-weekly depositors for deposits made February 1 to 28.
- 17 Deposit social security, Medicare, and withheld income tax for payments on March 11, 12, 13, and 14 if semi-weekly depositor.
- 22 Deposit social security, Medicare, and withheld income tax for payments on March 15, 16, and 17 if semi-weekly depositor.

- 24 Deposit social security, Medicare, and withheld income tax for payments on March 18, 19, 20, and 21 if semi-weekly depositor.
- 29 Deposit social security, Medicare, and withheld income tax for payments on March 22, 23, and 24 if semi-weekly depositor.
- 31 Deposit social security, Medicare, and withheld income tax for payments on March 25, 26, 27, and 28 if semi-weekly depositor.

File Forms W-2G for 2022. This due date only applies if you file electronically.

File Forms 8027 for 2022. This due date applies only if you electronically file.

File 2022 Forms 1099 (except Forms 1099-NEC reporting nonemployee compensation, which must have been filed by January 31), 3921, and 3922 with the IRS. This due date applies only if you file electronically.

Applicable Large Employers file Forms 1094-C and 1095-C with the IRS (applies only if filing electronically). All other providers of minimum essential coverage file Forms 1094-B and 1095-B with the IRS (applies only if filing electronically).

## APRIL

- 5 Deposit social security, Medicare, and withheld income tax for payments on March 29, 30, and 31 if semi-weekly depositor.
- 7 Deposit social security, Medicare, and withheld income tax for payments on April 1, 2, 3, and 4 if semi-weekly depositor.
- 12 Deposit social security, Medicare, and withheld income tax for payments on April 5, 6, and 7 if semi-weekly depositor.
- 14 Deposit social security, Medicare, and withheld income tax for payments on April 8, 9, 10, and 11 if semi-weekly depositor.
- 18 Deposit social security, Medicare, and withheld income tax for payments in March if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in March.

- 19 Shortfall deposits by semi-weekly depositors for deposits made March 1 to 31.
- 20 Deposit social security, Medicare, and withheld income tax for payments on April 12, 13, and 14 if semi-weekly depositor.
- 21 Deposit social security, Medicare, and withheld income tax for payments on April 15, 16, 17, and 18 if semi-weekly depositor.
- 26 Deposit social security, Medicare, and withheld income tax for payments on April 19, 20, and 21 if semi-weekly depositor.
- 28 Deposit social security, Medicare, and withheld income tax for payments on April 22, 23, 24, and 25 if semi-weekly depositor.

## MAY

- 1 Employers must file quarterly tax returns (Form 941) for the first quarter of 2023. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is less than \$2,500, it can be paid in full with a timely filed return. (Employers that have deposited all of the tax timely, properly, and in full have until May 10 to file.)

Deposit FUTA tax owed through March if more than \$500.

Shortfall deposits or payments by semi-weekly depositors for deposits made April 3 to 5 for March liabilities.

Shortfall deposits by monthly depositors for deposits made February 15, March 15, and April 18.

- 3 Deposit social security, Medicare, and withheld income tax for payments on April 26, 27, and 28 if semi-weekly depositor.
- 5 Deposit social security, Medicare, and withheld income tax for payments on April 29, and 30 and May 1 and 2 if semi-weekly depositor.

10 Deposit social security, Medicare, and withheld income tax for payments on May 3, 4, and 5 if semi-weekly depositor.

File Form 941 to report social security, Medicare, and withheld income tax for the first quarter of 2023. Only for employers that deposited the tax timely, properly, and in full.

12 Deposit social security, Medicare, and withheld income tax for payments on May 6, 7, 8, and 9 if semi-weekly depositor.

15 Deposit social security, Medicare, and withheld income tax for payments in April if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in April.

17 Deposit social security, Medicare, and withheld income tax for payments on May 10, 11, and 12 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made April 4 to 28.

19 Deposit social security, Medicare, and withheld income tax for payments on May 13, 14, 15, and 16 if semi-weekly depositor.

24 Deposit social security, Medicare, and withheld income tax for payments on May 17, 18, and 19 if semi-weekly depositor.

26 Deposit social security, Medicare, and withheld income tax for payments on May 20, 21, 22, and 23 if semi-weekly depositor.

## JUNE

1 Deposit social security, Medicare, and withheld income tax for payments on May 24, 25, and 26 if semi-weekly depositor.

2 Deposit social security, Medicare, and withheld income tax for payments on May 27, 28, 29, and 30 if semi-weekly depositor.

7 Deposit social security, Medicare, and withheld income tax for payments on May 31, and June 1 and 2 if semi-weekly depositor.

9 Deposit social security, Medicare, and withheld income tax for payments on June 3, 4, 5, and 6 if semi-weekly depositor.

14 Deposit social security, Medicare, and withheld income tax for payments on June 7, 8, and 9 if semi-weekly depositor.

15 Deposit social security, Medicare, and withheld income tax for payments in May if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in May.

16 Deposit social security, Medicare, and withheld income tax for payments on June 10, 11, 12, and 13 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made May 1 to 31.

22 Deposit social security, Medicare, and withheld income tax for payments on June 14, 15, and 16 if semi-weekly depositor.

23 Deposit social security, Medicare, and withheld income tax for payments on June 17, 18, 19, and 20 if semi-weekly depositor.

28 Deposit social security, Medicare, and withheld income tax for payments on June 21, 22, and 23 if semi-weekly depositor.

30 Deposit social security, Medicare, and withheld income tax for payments on June 24, 25, 26, and 27 if semi-weekly depositor.

## JULY

6 Deposit social security, Medicare, and withheld income tax for payments on June 28, 29, and 30 if semi-weekly depositor.

7 Deposit social security, Medicare, and withheld income tax for payments on July 1, 2, 3, and 4 if semi-weekly depositor.

12 Deposit social security, Medicare, and withheld income tax for payments on July 5, 6, and 7 if semi-weekly depositor.

14 Deposit social security, Medicare, and withheld income tax for payments on July 8, 9, 10, and 11 if semi-weekly depositor.

17 Deposit social security, Medicare, and withheld income tax for payments in June if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in June.

19 Deposit social security, Medicare, and withheld income tax for payments on July 12, 13, and 14 if semi-weekly depositor.

Shortfall deposits by semi-weekly depositors for deposits made June 1 to 30.

21 Deposit social security, Medicare, and withheld income tax for payments on July 15, 16, 17, and 18 if semi-weekly depositor.

26 Deposit social security, Medicare, and withheld income tax for payments on July 19, 20, and 21 if semi-weekly depositor.

28 Deposit social security, Medicare, and withheld income tax for payments on July 22, 23, 24, and 25 if semi-weekly depositor.

31 Employers must file quarterly tax returns (Form 941) for the second quarter of 2023. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is less than \$2,500, it can be paid in full with a timely filed return. (Employers that have deposited all of the tax timely, properly, and in full have until August 10 to file.)

If you maintain an employee benefit plan, such as a pension, profit-sharing, or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2022. If you use a fiscal



year as your plan year, file the form by the last day of the seventh month after the plan year ends.

Deposit FUTA tax owed through June if more than \$500.

Certain small employers must deposit any undeposited tax if the employer's tax liability is \$2,500 or more for 2023 but less than \$2,500 for the second quarter.

Shortfall deposits or payments by semi-weekly depositors for deposits made July 3 to 6 for June liabilities.

Shortfall deposits by monthly depositors for deposits made May 15, June 15, and July 17.

Shortfall deposits by semi-weekly depositors for deposits made July 5 to 31.

18 Deposit social security, Medicare, and withheld income tax for payments on August 12, 13, 14, and 15 if semi-weekly depositor.

23 Deposit social security, Medicare, and withheld income tax for payments on August 16, 17, and 18 if semi-weekly depositor.

25 Deposit social security, Medicare, and withheld income tax for payments on August 19, 20, 21, and 22 if semi-weekly depositor.

30 Deposit social security, Medicare, and withheld income tax for payments on August 23, 24, and 25 if semi-weekly depositor.

#### SEPTEMBER

1 Deposit social security, Medicare, and withheld income tax for payments on August 26, 27, 28, and 29 if semi-weekly depositor.

7 Deposit social security, Medicare, and withheld income tax for payments on August 30, 31, and September 1 if semi-weekly depositor.

8 Deposit social security, Medicare, and withheld income tax for payments on September 2, 3, 4, and 5 if semi-weekly depositor.

13 Deposit social security, Medicare, and withheld income tax for payments on September 6, 7, and 8 if semi-weekly depositor.

15 Deposit social security, Medicare, and withheld income tax for payments on September 9, 10, 11, and 12 if semi-weekly depositor.

Deposit social security, Medicare, and withheld income tax for payments in August if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in August.

Shortfall deposits by semi-weekly depositors for deposits made August 1 to 31.

20 Deposit social security, Medicare, and withheld income tax for payments on September 13, 14, and 15 if semi-weekly depositor.

22 Deposit social security, Medicare, and withheld income tax for payments on September 16, 17, 18, and 19 if semi-weekly depositor.

27 Deposit social security, Medicare, and withheld income tax for payments on September 20, 21, and 22 if semi-weekly depositor.

29 Deposit social security, Medicare, and withheld income tax for payments on September 23, 24, 25, and 26 if semi-weekly depositor.

#### OCTOBER

4 Deposit social security, Medicare, and withheld income tax for payments on September 27, 28, and 29 if semi-weekly depositor.

6 Deposit social security, Medicare, and withheld income tax for payments on September 30 and October 1, 2, and 3 if semi-weekly depositor.

12 Deposit social security, Medicare, and withheld income tax for payments on October 4, 5, and 6 if semi-weekly depositor.

13 Deposit social security, Medicare, and withheld income tax for payments on October 7, 8, 9, and 10 if semi-weekly depositor.

16 Deposit social security, Medicare, and withheld income tax for payments in September if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in September.

18 Deposit social security, Medicare, and withheld income tax for payments on October 11, 12, and 13 if semi-weekly depositor.

#### AUGUST

2 Deposit social security, Medicare, and withheld income tax for payments on July 26, 27, and 28 if semi-weekly depositor.

4 Deposit social security, Medicare, and withheld income tax for payments on July 29, 30, and 31, and August 1 if semi-weekly depositor.

9 Deposit social security, Medicare, and withheld income tax for payments on August 2, 3, and 4 if semi-weekly depositor.

10 File Form 941 to report social security, Medicare, and withheld income tax for the second quarter of 2023. Only for employers that deposited the tax timely, properly, and in full.

11 Deposit social security, Medicare, and withheld income tax for payments on August 5, 6, 7, and 8 if semi-weekly depositor.

15 Deposit social security, Medicare, and withheld income tax for payments in July if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in July.

16 Deposit social security, Medicare, and withheld income tax for payments on August 9, 10, and 11 if semi-weekly depositor.

- Shortfall deposits by semi-weekly depositors for deposits made September 1 to 29.
- 20 Deposit social security, Medicare, and withheld income tax for payments on October 14, 15, 16, and 17 if semi-weekly depositor.
- 25 Deposit social security, Medicare, and withheld income tax for payments on October 18, 19, and 20 if semi-weekly depositor.
- 27 Deposit social security, Medicare, and withheld income tax for payments on October 21, 22, 23, and 24 if semi-weekly depositor.
- 31 Employers must file quarterly tax returns (Form 941) for the third quarter of 2023. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is less than \$2,500, it can be paid in full with a timely filed return. (Employers that have deposited all of the tax timely, properly, and in full have until November 10 to file.)
- Deposit FUTA tax owed through September if more than \$500.
- Certain small employers must deposit any undeposited tax if the employer's tax liability is \$2,500 or more for 2023 but less than \$2,500 for the third quarter.
- Shortfall deposits by semi-weekly depositors for deposits made October 2 to 4 for September liabilities.
- Shortfall deposits or payments by monthly depositors for deposits made August 15, September 15, and October 16.

## DURING NOVEMBER

Ask employees to complete a new Form W-4 for 2024 if their withholding allowances change.

## NOVEMBER

- 1 Deposit social security, Medicare, and withheld income tax for payments on October 25, 26, and 27 if semi-weekly depositor.
- 3 Deposit social security, Medicare, and withheld income tax for payments on October 28, 29, 30, and 31 if semi-weekly depositor.

- 8 Deposit social security, Medicare, and withheld income tax for payments on November 1, 2, and 3 if semi-weekly depositor.
- 13 Deposit social security, Medicare, and withheld income tax for payments on November 4, 5, 6, and 7 if semi-weekly depositor.
- File Form 941 to report social security, Medicare, and withheld income tax for the third quarter of 2023. Only for employers that deposited the tax timely, properly, and in full.
- 15 Deposit social security, Medicare, and withheld income tax for payments on November 8, 9, and 10 if semi-weekly depositor.
- Deposit social security, Medicare, and withheld income tax for payments in October if monthly depositor.
- For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in October.
- Shortfall deposits by semi-weekly depositors for deposits made October 3 to 31.
- 17 Deposit social security, Medicare, and withheld income tax for payments on November 11, 12, 13, and 14 if semi-weekly depositor.
- 22 Deposit social security, Medicare, and withheld income tax for payments on November 15, 16, and 17 if semi-weekly depositor.
- 27 Deposit social security, Medicare, and withheld income tax for payments on November 18, 19, 20, and 21 if semi-weekly depositor.
- 29 Deposit social security, Medicare, and withheld income tax for payments on November 22, 23, and 24 if semi-weekly depositor.

## DECEMBER

- 1 Deposit social security, Medicare, and withheld income tax for payments on November 25, 26, 27, and 28 if semi-weekly depositor.

- 6 Deposit social security, Medicare, and withheld income tax for payments on November 29 and 30, and December 1 if semi-weekly depositor.
- 8 Deposit social security, Medicare, and withheld income tax for payments on December 2, 3, 4, and 5 if semi-weekly depositor.
- 13 Deposit social security, Medicare, and withheld income tax for payments on December 6, 7, and 8 if semi-weekly depositor.
- 15 Deposit social security, Medicare, and withheld income tax for payments on December 9, 10, 11, and 12 if semi-weekly depositor.
- Deposit social security, Medicare, and withheld income tax for payments in November if monthly depositor.
- For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in November.
- Shortfall deposits by semi-weekly depositors for deposits made November 1 to 30.
- 20 Deposit social security, Medicare, and withheld income tax for payments on December 13, 14, and 15 if semi-weekly depositor.
- 22 Deposit social security, Medicare, and withheld income tax for payments on December 16, 17, 18, and 19 if semi-weekly depositor.
- 28 Deposit social security, Medicare, and withheld income tax for payments on December 20, 21, and 22 if semi-weekly depositor.
- 29 Deposit social security, Medicare, and withheld income tax for payments on December 23, 24, 25, and 26 if semi-weekly depositor.

**Happy New Year!**