

# 2024 Important Payroll Filing Dates and Information

**SPECIAL NOTE:** If 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 2024, the "lookback period" is July 1, 2022, through June 30, 2023.

**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 2024 are:

January 1	(New Year's Day)
January 15	(Birthday of Martin Luther King, Jr.)
February 19	(Washington's Birthday)
April 16	(District of Columbia Emancipation Day)
May 27	(Memorial Day)
June 19	(Juneteenth National Independence Day)
July 4	(Independence Day)
September 2	(Labor Day)
October 14	(Indigenous Peoples' Day (previously Columbus Day)
November 11	(Veterans Day)
November 28	(Thanksgiving Day)
December 25	(Christmas Day)

## SEMI-WEEKLY DEPOSITS FOR 2024:

The semi-weekly deposit dates for 2024 are:

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

## MONTHLY DEPOSITS FOR 2024:

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

**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.

# 2024 Daily Payroll Compliance Dates and Information

**JANUARY 4** Deposit social security, Medicare, and withheld income tax for payments on December 27, 28, and 29, 2023, if semi-weekly depositor.

**JANUARY 5** Deposit social security, Medicare, and withheld income tax for payments on December 30, and 31, 2023, and January 1 and 2 if semi-weekly depositor.

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

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

**JANUARY 16** Deposit social security, Medicare, and withheld income tax for payments in December 2023, if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in December 2023.

**JANUARY 17** Shortfall deposits by semi-weekly depositors for deposits made December 1 to 29, 2023.

**JANUARY 18** Deposit social security, Medicare, and withheld income tax for payments on January 10, 11, and 12 if semi-weekly depositor.

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

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

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

**JANUARY 31** Deposit social security, Medicare, and withheld income tax for payments on January 24, 25, and 26 if semi-weekly depositor.

Last day to furnish Form W-2, *Wage and Tax Statement*, to employees to report wages, allocated tips, and amounts withheld from wages in 2023. 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 2023 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 2023.

If you either paid reportable gambling winnings or withheld income tax from gambling winnings you paid in 2023, give the winners Form W-2G.

File Form 941 to report social security, Medicare, and withheld income tax for the fourth 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 deposited the tax for the quarter in full and on time have until February 12 to file Form 941.)

File Form 945 to report income tax withheld for 2023 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 12 to file Form 945.)

Certain small employers must file Form 944 to report social security and Medicare taxes, and withheld income tax for

2023. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is \$2,500 or more for 2023 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 12 to file Form 944.)

Agricultural employers must file Form 943 to report social security, Medicare, and withheld income tax for 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 deposited the tax for the year in full and on time have until February 12 to file Form 943.)

Employers must file Form 940 to report annual Federal Unemployment Tax Act (FUTA) tax for 2023. 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 12 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 2023.

Furnish Copy B of Form 3922 to an employee where there has been a first transfer of stock to the employee in 2023 acquired through an employee stock purchase plan.

Shortfall deposits by semi-weekly depositors for deposits made January 2 to 4 for 2023 liabilities.

Shortfall deposits or payments by monthly depositors for deposits made November 15, 2023, December 15, 2023, and January 16, 2024.

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

**FEBRUARY 7** Deposit social security, Medicare, and withheld income tax for payments on January 31, and February 1 and 2 if semi-weekly depositor.

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

**FEBRUARY 12** File Form 941 to report social security, Medicare, and withheld income tax for the fourth quarter of 2023. Only for employers that deposited the tax in full and when due.

File Form 945 to report income tax withheld on nonpayroll items for 2023. 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 2023. Only for employers that deposited the tax in full and when due.

Agricultural employers file Form 943 to report social security, Medicare, and withheld income tax for 2023. Only for employers that deposited the tax in full and when due.

File Form 940 for 2023. Only for employers that deposited the tax in full and when due.

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

**FEBRUARY 15** 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.

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

Shortfall deposits by semi-weekly depositors for 2024 deposits made January 3 to 31.

Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2023 but didn't provide a Form W-4 or Form W-4(SP) to continue to claim the exemption from income tax withholding in 2024.

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

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

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

Payers of gambling winnings must file with the IRS Form 1096 along with Copy A of all the Forms W-2G you issued for 2023. If Forms W-2G are filed electronically, the due date for filing them with the IRS is April 1. (The due date for giving the recipient Forms W-2G was January 31.)

File information returns (for example, certain Forms 1099) for certain payments you made during 2023. 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-MISC, other than those reporting nonemployee compensation, are filed electronically, the due date for filing them with the IRS is April 1.

File Copy A of Form 3921 issued for 2023, together with transmittal Form 1096 for paper filings. If you file electronically, the due date is April 2.

File Copy A of Form 3922 issued for 2023, together with transmittal Form 1096 for paper filings. If you file electronically, the due date is April 2.

If you're an Applicable Large Employer, file paper Forms 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*, and 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, 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, *Health Coverage*, with the IRS. If filing any of these forms with the IRS electronically, the due date for filing them is extended to April 1. 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.

**FEBRUARY 29** File Form 8027, *Employer's Annual Information Return of Tip Income and Allocated Tips*. Use Form 8027-T, *Transmittal of Employer's Annual Information Return of Tip Income and Allocated Tips*, to summarize and transmit paper Forms 8027 if you have more than one establishment. If Forms 8027 are filed electronically, the due date for filing them with the IRS is April 1.

**MARCH 1** Deposit social security, Medicare, and withheld income tax for payments on February 24, 25, 26, and 27 if semi-weekly depositor.

If you're an Applicable Large Employer, 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. Also 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.

**MARCH 6** Deposit social security, Medicare, and withheld income tax for payments on February 28 and 29 and March 1 if semi-weekly depositor.

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

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

**MARCH 15** Deposit social security, Medicare, and withheld income tax for payments on March 9, 10, 11, and 12 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 29.

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

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

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

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

**APRIL 1** File Forms W-2G for 2023. This due date applies only if you file electronically.

File Forms 8027 for 2023. This due date applies only if you file electronically.

File Copy A Forms 3921 for 2023. This due date applies only if you file electronically.

File Copy A Forms 3922 for 2023. This due date applies only if you file electronically.

Applicable Large Employers file Forms 1094-C and 1095-C electronically with the IRS. All other providers of minimum essential coverage file electronic Forms 1094-B and 1095-B with the IRS.

**APRIL 3** Deposit social security, Medicare, and withheld income tax for payments on March 27, 28, and 29 if semi-weekly depositor.

**APRIL 5** Deposit social security, Medicare, and withheld income tax for payments on March 30 and 31, and April 1 and 2 if semi-weekly depositor.

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

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

**APRIL 15** 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.

**APRIL 17** Shortfall deposits by semi-weekly depositors for deposits made March 1 to 29.

**APRIL 18** Deposit social security, Medicare, and withheld income tax for payments on April 10, 11, and 12 if semi-weekly depositor.

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

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

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

**APRIL 30** Employers must file quarterly tax returns (Form 941) for the first quarter of 2024. 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 on time have until May 10 to file.)

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

Shortfall deposits by semi-weekly depositors for deposits made April 1 to 5 for March liabilities.

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

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

**MAY 3** Deposit social security, Medicare, and withheld income tax for payments on April 27, 28, 29, and 30 if semi-weekly depositor.

**MAY 8** Deposit social security, Medicare, and withheld income tax for payments on May 1, 2, and 3 if semi-weekly depositor.

**MAY 10** Deposit social security, Medicare, and withheld income tax for payments on May 4, 5, 6, and 7 if semi-weekly depositor.

File Form 941 to report social security, Medicare and withheld income tax for the first quarter of 2024. Only for employers that deposited the tax for the quarter in full and on time.

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

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.

Shortfall deposits by semi-weekly depositors for deposits made April 2 to 30.

**MAY 17** Deposit social security, Medicare, and withheld income tax for payments on May 11, 12, 13, and 14 if semi-weekly depositor.

**MAY 22** Deposit social security, Medicare, and withheld income tax for payments on May 15, 16, and 17 if semi-weekly depositor.

**MAY 24** Deposit social security, Medicare, and withheld income tax for payments on May 18, 19, 20, and 21 if semi-weekly depositor.

**MAY 30** Deposit social security, Medicare, and withheld income tax for payments on May 22, 23, and 24 if semi-weekly depositor.

**MAY 31** Deposit social security, Medicare, and withheld income tax for payments on May 25, 26, 27, and 28 if semi-weekly depositor.

**JUNE 5** Deposit social security, Medicare, and withheld income tax for payments on May 29, 30, and 31 if semi-weekly depositor.

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

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



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

**JUNE 17** 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.

**JUNE 20** Deposit social security, Medicare, and withheld income tax for payments on June 12, 13, and 14 if semi-weekly depositor.

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

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

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

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

**JULY 3** Deposit social security, Medicare, and withheld income tax for payments on June 26, 27, and 28 if semi-weekly depositor.

**JULY 8** Deposit social security, Medicare, and withheld income tax for payments on June 29 and 30, and July 1 and 2 if semi-weekly depositor.

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

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

**JULY 15** 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.

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

Shortfall deposits by semi-weekly depositors for deposits made June 3 to 28.

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

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

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

**JULY 31** Deposit social security, Medicare, and withheld income tax for payments on July 24, 25, and 26 if semi-weekly depositor.

Employers must file quarterly tax returns (Form 941) for the second quarter of 2024. 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 on time have until August 12 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 2023. 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 2024 but less than \$2,500 for the second quarter.

Shortfall deposits by semi-weekly depositors for deposits made July 1 to 8 for June liabilities.

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

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

**AUGUST 7** Deposit social security, Medicare, and withheld income tax for payments on July 31 and August 1 and 2 if semi-weekly depositor.

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

**AUGUST 12** File Form 941 to report social security, Medicare, and withheld income tax for the second quarter of 2024. Only for employers that deposited the tax for the quarter in full and on time.

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

**AUGUST 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.

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

Shortfall deposits by semi-weekly depositors for deposits made July 2 to 31.

**AUGUST 21** Deposit social security, Medicare, and withheld income tax for payments on August 14, 15, and 16 if semi-weekly depositor.

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

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

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

**SEPTEMBER 5** Deposit social security, Medicare, and withheld income tax for payments on August 28, 29, and 30 if semi-weekly depositor.

**SEPTEMBER 6** Deposit social security, Medicare, and withheld income tax for payments on August 31 and September 1, 2, and 3 if semi-weekly depositor.

**SEPTEMBER 11** Deposit social security, Medicare, and withheld income tax for payments on September 4, 5, and 6 if semi-weekly depositor.

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

**SEPTEMBER 16** 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.

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

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

**SEPTEMBER 20** Deposit social security, Medicare, and withheld income tax for payments on September 14, 15, 16, and 17 if semi-weekly depositor.

**SEPTEMBER 25** Deposit social security, Medicare, and withheld income tax for payments on September 18, 19, and 20 if semi-weekly depositor.

**SEPTEMBER 27** Deposit social security, Medicare, and withheld income tax for payments on September 21, 22, 23, and 24 if semi-weekly depositor.

**OCTOBER 2** Deposit social security, Medicare, and withheld income tax for payments on September 25, 26, and 27 if semi-weekly depositor.

**OCTOBER 4** Deposit social security, Medicare, and withheld income tax for payments on September 28, 29, and 30, and October 1 if semi-weekly depositor.

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

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

**OCTOBER 15** 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.

**OCTOBER 16** Shortfall deposits by semi-weekly depositors for deposits made September 3 to 30.

**OCTOBER 17** Deposit social security, Medicare, and withheld income tax for payments on October 9, 10, and 11 if semi-weekly depositor.

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

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

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

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

**OCTOBER 31** Employers must file quarterly tax returns (Form 941) for the third quarter of 2024. 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 for the quarter on time have until November 12 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 2024 but less than \$2,500 for the third quarter.

Shortfall deposits by semi-weekly depositors for deposits made October 1 to 4 for September liabilities.

Shortfall deposits or payments by monthly depositors for deposits made August 15, September 16, and October 15.

**DURING NOVEMBER** Ask employees to complete a new Form W-4 or Form W-4(SP) for 2025 if their withholding allowances change.

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

**NOVEMBER 6** Deposit social security, Medicare, and withheld income tax for payments on October 30 and 31, and November 1 if semi-weekly depositor.

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

**NOVEMBER 12** File Form 941 to report social security, Medicare, and withheld income tax for the third quarter of 2024. Only for employers that deposited the tax for the quarter in full and on time.

**NOVEMBER 14** Deposit social security, Medicare, and withheld income tax for payments on November 6, 7, and 8 if semi-weekly depositor.

**NOVEMBER 15** Deposit social security, Medicare, and withheld income tax for payments on November 9, 10, 11, and 12 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 2 to 31.

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

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

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

**DECEMBER 2** Deposit social security, Medicare, and withheld income tax for payments on November 23, 24, 25, and 26 if semi-weekly depositor.

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

**DECEMBER 6** Deposit social security, Medicare, and withheld income tax for payments on November 30, and December 1, 2, and 3 if semi-weekly depositor.

**DECEMBER 11** Deposit social security, Medicare, and withheld income tax for payments on December 4, 5, and 6 if semi-weekly depositor.

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

**DECEMBER 16** 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.

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

Shortfall deposits by semi-weekly depositors for deposits made November 1 to 29.

**DECEMBER 20** Deposit social security, Medicare, and withheld income tax for payments on December 14, 15, 16, and 17 if semi-weekly depositor.

**DECEMBER 26** Deposit social security, Medicare, and withheld income tax for payments on December 18, 19, and 20 if semi-weekly depositor.

**DECEMBER 30** Deposit social security, Medicare, and withheld income tax for payments on December 21, 22, 23, and 24 if semi-weekly depositor.

**Happy New Year!**