

2025 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 2025, the "lookback period" is July 1, 2023, through June 30, 2024.

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 2025 are:

January 1	(New Year's Day)
January 20	(Birthday of Martin Luther King, Jr./Inauguration Day)
February 17	(Washington's Birthday)
April 16	(District of Columbia Emancipation Day)
May 26	(Memorial Day)
June 19	(Juneteenth National Independence Day)
July 4	(Independence Day)
September 1	(Labor Day)
October 13	(Indigenous Peoples' Day/Columbus Day)
November 11	(Veterans Day)
November 27	(Thanksgiving Day)
December 25	(Christmas Day)

SEMI-WEEKLY DEPOSITS FOR 2025:

The semi-weekly deposit dates for 2025 are:

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

MONTHLY DEPOSITS FOR 2025:

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

2025 Daily Payroll Compliance Dates and Information

JANUARY 2 Deposit social security, Medicare, and withheld income tax for payments on December 25, 26, and 27, 2024, if semi-weekly depositor.

JANUARY 6 Deposit social security, Medicare, and withheld income tax for payments on December 28, 29, 30, and 31, 2024, if semi-weekly depositor.

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

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

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

Deposit social security, Medicare, and withheld income tax for payments in December 2024, if monthly depositor.

For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in December 2024.

Shortfall deposits by semi-weekly depositors for deposits made December 2 to 31, 2024.

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

JANUARY 23 Deposit social security, Medicare, and withheld income tax for payments on January 15, 16, and 17 if semi-weekly depositor.

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

JANUARY 29 Deposit social security, Medicare, and withheld income tax for payments on January 22, 23, and 24 if semi-weekly depositor.

JANUARY 31 Deposit social security, Medicare, and withheld income tax for payments on January 25, 26, 27, and 28 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 2024. 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 2024 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 non-employee compensation paid in 2024.

If you either paid reportable gambling winnings or withheld income tax from gambling winnings you paid in 2024, give the winners Form W-2G.

File Form 941 to report social security, Medicare, and withheld income tax for the fourth 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 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 2024 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 2024. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is \$2,500 or more for 2024 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 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 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 2024. 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 2024.

Furnish Copy B of Form 3922 to an employee where there has been a first transfer of stock to the employee in 2024 acquired through an employee stock purchase plan.

Shortfall deposits by semi-weekly depositors for deposits made January 2 to 6 for 2024 liabilities.

Shortfall deposits or payments by monthly depositors for deposits made November 15, 2024, December 16, 2024, and January 15, 2025.

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

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

FEBRUARY 10 File Form 941 to report social security, Medicare, and withheld income tax for the fourth quarter of 2024. Only for employers that deposited the tax in full and when due.

File Form 945 to report income tax withheld on nonpayroll items for 2024. 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 2024. 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 2024. Only for employers that deposited the tax in full and when due.

File Form 940 for 2024. Only for employers that deposited the tax in full and when due.

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

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

FEBRUARY 18 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.

Begin withholding income tax from the pay of any employee who claimed exemption from withholding in 2024 but didn't provide a Form W-4 or Form W-4(SP) to continue to claim the exemption from income tax withholding in 2025.

FEBRUARY 19 Shortfall deposits by semi-weekly depositors for 2025 deposits made January 3 to 31.

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

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

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

FEBRUARY 28 Deposit social security, Medicare, and withheld income tax for payments on February 22, 23, 24, and 25 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 2024. If Forms W-2G are filed electronically, the due date for filing them with the IRS is March 31. (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 2024. However, Forms 1099-NEC 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, other than those 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 2024, 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 2024, together with transmittal Form 1096 for paper filings. If you file electronically, the due date is March 31.

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 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.

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 March 31.

MARCH 3 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 5 Deposit social security, Medicare, and withheld income tax for payments on February 26, 27, and 28 if semi-weekly depositor.

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

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

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

MARCH 17 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.

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

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

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

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

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

MARCH 31 File Forms W-2G for 2024. This due date applies only if you file electronically.

File Forms 8027 for 2024. This due date applies only if you file electronically.

File Copy A Forms 3921 for 2024. This due date applies only if you file electronically.

File Copy A Forms 3922 for 2024. 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 2 Deposit social security, Medicare, and withheld income tax for payments on March 26, 27, and 28 if semi-weekly depositor.

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

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

APRIL 11 Deposit social security, Medicare, and withheld income tax for payments on April 5, 6, 7, and 8 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 16 Shortfall deposits by semi-weekly depositors for deposits made March 3 to 31.

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

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

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

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

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

Employers must file quarterly tax returns (Form 941) for the first quarter of 2025. 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 12 to file.)

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

Shortfall deposits by semi-weekly depositors for deposits made April 1 to 4 for March liabilities.

Shortfall deposits or payments by monthly depositors for deposits made February 18, March 17, and April 15.

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

MAY 7 Deposit social security, Medicare, and withheld income tax for payments on April 30 and May 1 and 2 if semi-weekly depositor.

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

MAY 12 File Form 941 to report social security, Medicare and withheld income tax for the first quarter of 2025. Only for employers that deposited the tax for the quarter in full and on time.

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

May 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.

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

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

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

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

MAY 29 Deposit social security, Medicare, and withheld income tax for payments on May 21, 22, and 23 if semi-weekly depositor.

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

JUNE 4 Deposit social security, Medicare, and withheld income tax for payments on May 28, 29, and 30 if semi-weekly depositor.

JUNE 6 Deposit social security, Medicare, and withheld income tax for payments on May 31 and June 1, 2, and 3 if semi-weekly depositor.

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

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

JUNE 16 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 18 Deposit social security, Medicare, and withheld income tax for payments on June 11, 12, and 13 if semi-weekly depositor.

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

JUNE 23 Deposit social security, Medicare, and withheld income tax for payments on June 14, 15, 16, and 17 if semi-weekly depositor.

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

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

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

JULY 7 Deposit social security, Medicare, and withheld income tax for payments on June 28, 29, and 30, and July 1 if semi-weekly depositor.

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

JULY 11 Deposit social security, Medicare, and withheld income tax for payments on July 5, 6, 7, and 8 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 16 Deposit social security, Medicare, and withheld income tax for payments on July 9, 10, and 11 if semi-weekly depositor.

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

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

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

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

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

JULY 31 Employers must file quarterly tax returns (Form 941) for the second quarter of 2025. 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 11 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 2024. 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 2025 but less than \$2,500 for the second quarter.

Shortfall deposits by semi-weekly depositors for deposits made July 1 to 7 for June liabilities.

Shortfall deposits or payments by monthly depositors for deposits made May 15, June 16, and July 15.

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

AUGUST 6 Deposit social security, Medicare, and withheld income tax for payments on July 30 and 31 and August 1 if semi-weekly depositor.

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

AUGUST 11 File Form 941 to report social security, Medicare, and withheld income tax for the second quarter of 2025. Only for employers that deposited the tax for the quarter in full and on time.

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

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

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.

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

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

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

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

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

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

SEPTEMBER 5 Deposit social security, Medicare, and withheld income tax for payments on August 30 and 31 and September 1 and 2 if semi-weekly depositor.

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

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

SEPTEMBER 15 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 17 Deposit social security, Medicare, and withheld income tax for payments on September 10, 11, and 12 if semi-weekly depositor.

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

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

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

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

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

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

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

OCTOBER 10 Deposit social security, Medicare, and withheld income tax for payments on October 4, 5, 6, and 7 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.

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

OCTOBER 16 Deposit social security, Medicare, and withheld income tax for payments on October 8, 9, and 10 if semi-weekly depositor.

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

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

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

OCTOBER 29 Deposit social security, Medicare, and withheld income tax for payments on October 22, 23, and 24 if semi-weekly depositor.

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

Employers must file quarterly tax returns (Form 941) for the third quarter of 2025. 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 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 2025 but less than \$2,500 for the third quarter.

Shortfall deposits by semi-weekly depositors for deposits made October 1 to 3 for September liabilities.

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

DURING NOVEMBER Ask employees to complete a new Form W-4 or Form W-4(SP) for 2026 if their withholding allowances change.

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

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

NOVEMBER 10 File Form 941 to report social security, Medicare, and withheld income tax for the third quarter of 2025. Only for employers that deposited the tax for the quarter in full and on time.

NOVEMBER 13 Deposit social security, Medicare, and withheld income tax for payments on November 5, 6, and 7 if semi-weekly depositor.

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

NOVEMBER 17 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.

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

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

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

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

DECEMBER 1 Deposit social security, Medicare, and withheld income tax for payments on November 22, 23, 24, and 25 if semi-weekly depositor.

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

DECEMBER 5 Deposit social security, Medicare, and withheld income tax for payments on November 29 and 30 and December 1 and 2 if semi-weekly depositor.

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

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

DECEMBER 15 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 17 Deposit social security, Medicare, and withheld income tax for payments on December 10, 11, and 12 if semi-weekly depositor.

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

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

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

DECEMBER 29 Deposit social security, Medicare, and withheld income tax for payments on December 20, 21, 22, and 23 if semi-weekly depositor.

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

Happy New Year!