

## Filing Dates

### Most common payroll filing dates:

Federal Income Tax, Social Security, and Medicare Taxes (941 Taxes)

**Monthly depositors 941** taxes are due by 15<sup>th</sup> in month following liability. For example: taxes collected during January payroll periods are due February 15<sup>th</sup>.

**Semi-Weekly depositors 941** taxes are due on Friday following paychecks dated Sunday, Monday, or Tuesday. If payroll checks are dated Wednesday, Thursday, Friday or Saturday, then taxes are due by the following Wednesday.

The day the paycheck is dated is the determining factor in when the 941 taxes are due.

**Federal Unemployment Taxes Form 940** taxes are due by the end of month following the quarter being paid. For example, April 30<sup>th</sup> is the due date for January, February and March.

Check with your state tax department for those filing dates.