

# 2021 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 2021, the "lookback period" is July 1, 2019, through June 30, 2020.

**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 2021 are January 1 (New Year's Day), January 18 (Birthday of Martin Luther King, Jr.), February 15 (Washington's Birthday), April 16 (District of Columbia —Emancipation Day), May 31 (Memorial Day), July 5 (Independence Day), September 6 (Labor Day), October 11 (Columbus Day), November 11 (Veterans' Day), November 25 (Thanksgiving Day), and December 24 (Christmas Day).

**SEMI-WEEKLY DEPOSITS:** The semi-weekly deposit dates for 2021 are:

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

## MONTHLY DEPOSITS FOR 2021:

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

# 2021 Daily Payroll Compliance Dates and Information

## Note: Social Security Tax Deferrals from 2020:

**Payment of deferred employer share of social security tax from 2020:** If an employer deferred paying the employer's share of social security tax in 2020, 50% of the employer share of social security tax is due by January 3, 2022, and the remainder by January 3, 2023. Payments or deposits made before January 3, 2022, are first applied against the first 50% of the deferred employer share of social security tax, and then applied against the remainder of the deferred payments.

**Payment of deferred employee share of social security tax from 2020:** If an employer deferred withholding and payment of the employee's share of social security tax on wages and compensation between September 1 and December 31, 2020, the employer must withhold and pay those taxes no later than January 3, 2022.

## JANUARY

- 4 Deposit social security, Medicare, and withheld income tax for payments on December 26, 27, 28, and 29, 2020, if semi-weekly depositor.
- 6 Deposit social security, Medicare, and withheld income tax for payments on December 30 and 31, 2020, and January 1, 2021, if semi-weekly depositor.
- 8 Deposit social security, Medicare, and withheld income tax for payments on January 2, 3, 4, and 5 if semi-weekly depositor.

- 22 Deposit social security, Medicare, and withheld income tax for payments on January 16, 17, 18, and 19 if semi-weekly depositor.
- 27 Deposit social security, Medicare, and withheld income tax for payments on January 20, 21, and 22 if semi-weekly depositor.
- 29 Deposit social security, Medicare, and withheld income tax for payments on January 23, 24, 25, and 26 if semi-weekly depositor.

## FEBRUARY

- 13 Deposit social security, Medicare, and withheld income tax for payments on January 6, 7, and 8 if semi-weekly depositor.
- 15 Deposit social security, Medicare, and withheld income tax for payments on January 9, 10, 11, and 12 if semi-weekly depositor.
- Deposit social security, Medicare, and withheld income tax for payments in December 2020, if monthly depositor.
- For nonpayroll withholding: If the monthly deposit rule applies, deposit the tax for payments in December 2020.
- Shortfall deposits by semi-weekly depositors for deposits made December 1 to 31, 2020.
- 21 Deposit social security, Medicare, and withheld income tax for payments on January 13, 14, and 15 if semi-weekly depositor.

- 1 Last day to furnish Form W-2, *Wage and Tax Statement*, to employees to report wages, allocated tips, and amounts withheld from wages in 2020. 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.
- File Form 1099-NEC, *Nonemployee Compensation*, with the IRS for reporting nonemployee compensation paid in 2020.
- If you either paid reportable gambling winnings or withheld income tax from gambling winnings you paid in 2020, give the winners Form W-2G.

Last quarterly return (Form 941) must be filed by employers to report social security, Medicare, and withheld income tax for the fourth quarter of 2020. 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 all of the tax when due have until February 10 to file Form 941.)

File Form 945 to report income tax withheld for 2020 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 all of the tax when due 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 2020. Deposit or pay any undeposited tax under the accuracy of deposit rules. If the tax liability is \$2,500 or more for 2020 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 when due have until February 10 to file Form 944.)

Agricultural employers must file Form 943 to report social security, Medicare, and withheld income tax for 2020. 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 all of the tax when due have until February 10 to file Form 943.)

Employers must file Form 940 to report annual Federal Unemployment Tax Act (FUTA) tax for 2020. 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 all of the tax when due 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 2020.

Furnish Copy B of Form 3922 to an employee where there has been a first transfer of stock to the employee in 2020 acquired through an employee stock purchase plan.

An Applicable Large Employer is usually required to provide Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, to full-time employees by January 31. All other providers of minimum essential coverage are usually required to provide Form 1095-B, *Health Coverage*, to responsible individuals by January 31. Notice 2020-76 extended the due date for furnishing Form 1095-C to employees to March 2, 2021. Notice 2020-76 also extended the due date for furnishing Form 1095-B to individuals to March 2, 2021. Despite the extension provided in Notice 2020-76, the IRS encourages employers and other coverage providers to furnish the 2020 statements as soon as they are able. The due dates for filing Forms 1094-B, 1095-B, 1094-C, and 1095-C, with the IRS remains March 1, 2021, if not filing electronically, or March 31, 2021, if filing electronically.

Shortfall deposits by semi-weekly depositors for deposits made January 4 to 6 for 2020 liabilities.

Shortfall deposits or payments by monthly depositors for deposits made November 16, 2020, December 15, 2020, and January 15, 2021.

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

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

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

File Form 941 to report social security, Medicare, and withheld income tax for the fourth quarter of 2020. Only for employers that deposited the tax in full and when due.

File Form 945 to report income tax withheld on nonpayroll items for 2020. 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 2020. 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 2020. Only for employers that deposited the tax in full and when due.

File Form 940 for 2020. Only for employers that deposited the tax in full and when due.

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

- 16 All employees who claimed exemption from income tax withholding in 2020 must submit a new Form W-4 to continue to claim the exemption from income tax withholding in 2021.

Give annual information statements on Forms 1099 to recipients of certain payments that were made during 2020. 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 10 of Form 1099-MISC, *Miscellaneous Income*.

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.

- 17 Shortfall deposits by semi-weekly depositors for 2021 deposits made January 5 to 29.

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

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

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

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

## MARCH

- 1 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.

Payers of gambling winnings must file Copy A of Forms W-2G issued for 2020, together with transmittal Form 1096 for paper filings with the IRS. If Forms W-2G are filed electronically, the due date for filing them with the IRS is March 31.

- File annual Forms 1099 series returns issued for 2020, together with transmittal Form 1096 for paper filings with the IRS. There are different Forms 1099 for different types of payments; use a separate Form 1096 to summarize and transmit the forms for each type of payment. If annual Forms 1099 series returns issued for 2020 are filed electronically, the due date for filing them with the IRS is March 31. *Note:* Forms 1099-NEC reporting non-employee compensation must be filed by February 1.
- 2 For 2020, this is the due date for an Applicable Large Employer to provide Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, to full-time employees. All other providers of minimum essential coverage must provide Form 1095-B, *Health Coverage*, to responsible individuals.
- 3 Deposit social security, Medicare, and withheld income tax for payments on February 24, 25, and 26 if semi-weekly depositor.
- 5 Deposit social security, Medicare, and withheld income tax for payments on February 27 and 28, and March 1 and 2 if semi-weekly depositor.
- 10 Deposit social security, Medicare, and withheld income tax for payments on March 3, 4, and 5 if semi-weekly depositor.
- 12 Deposit social security, Medicare, and withheld income tax for payments on March 6, 7, 8, and 9 if semi-weekly depositor.
- 15 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.
- 17 Deposit social security, Medicare, and withheld income tax for payments on March 10, 11, and 12 if semi-weekly depositor.
- Shortfall deposits by semi-weekly depositors for deposits made February 1 to 26.
- 19 Deposit social security, Medicare, and withheld income tax for payments on March 13, 14, 15, and 16 if semi-weekly depositor.
- 24 Deposit social security, Medicare, and withheld income tax for payments on March 17, 18, and 19 if semi-weekly depositor.
- 26 Deposit social security, Medicare, and withheld income tax for payments on March 20, 21, 22, and 23 if semi-weekly depositor.
- 31 Deposit social security, Medicare, and withheld income tax for payments on March 24, 25, and 26 if semi-weekly depositor.
- File annual Forms 1099 series returns issued for 2020 with the IRS. This due date only applies if you file electronically. *Note:* Forms 1099-NEC reporting nonemployee compensation must be filed by February 1.
- File Forms W-2G for 2020. This due date only applies if you file electronically.
- File Forms 8027 for 2020. This due date applies only if you electronically file.
- 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 27, 28, 29, and 30 if semi-weekly depositor.
- 7 Deposit social security, Medicare, and withheld income tax for payments on March 31, and April 1 and 2 if semi-weekly depositor.
- 9 Deposit social security, Medicare, and withheld income tax for payments on April 3, 4, 5, and 6 if semi-weekly depositor.
- 14 Deposit social security, Medicare, and withheld income tax for payments on April 7, 8, and 9 if semi-weekly depositor.
- 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.
- 19 Deposit social security, Medicare, and withheld income tax for payments on April 10, 11, 12, and 13 if semi-weekly depositor.
- Shortfall deposits by semi-weekly depositors for deposits made March 1 to 31.
- 21 Deposit social security, Medicare, and withheld income tax for payments on April 14, 15, and 16 if semi-weekly depositor.
- 23 Deposit social security, Medicare, and withheld income tax for payments on April 17, 18, 19, and 20 if semi-weekly depositor.
- 28 Deposit social security, Medicare, and withheld income tax for payments on April 21, 22, and 23 if semi-weekly depositor.
- 30 Deposit social security, Medicare, and withheld income tax for payments on April 24, 25, 26, and 27 if semi-weekly depositor.
- Employers must file quarterly tax returns (Form 941) for the first quarter of 2021. 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 when due 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 7 for March liabilities.
- Shortfall deposits or payments by monthly depositors for deposits made February 16, March 15, and April 15.

**MAY**

- 5 Deposit social security, Medicare, and withheld income tax for payments on April 28, 29, and 30 if semi-weekly depositor.
- 7 Deposit social security, Medicare, and withheld income tax for payments on May 1, 2, 3, and 4 if semi-weekly depositor.
- 10 File Form 941 to report social security, Medicare, and withheld income tax for the first quarter of 2021. Only for employers that deposited the tax in full and when due.
- 12 Deposit social security, Medicare, and withheld income tax for payments on May 5, 6, and 7 if semi-weekly depositor.
- 14 Deposit social security, Medicare, and withheld income tax for payments on May 8, 9, 10, and 11 if semi-weekly depositor.
- 17 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.
- 19 Deposit social security, Medicare, and withheld income tax for payments on May 12, 13, and 14 if semi-weekly depositor.  
  
Shortfall deposits by semi-weekly depositors for deposits made April 2 to 30 for April liabilities.
- 21 Deposit social security, Medicare, and withheld income tax for payments on May 15, 16, 17, and 18 if semi-weekly depositor.
- 26 Deposit social security, Medicare, and withheld income tax for payments on May 19, 20, and 21 if semi-weekly depositor.
- 28 Deposit social security, Medicare, and withheld income tax for payments on May 22, 23, 24, and 25 if semi-weekly depositor.

**JUNE**

- 3 Deposit social security, Medicare, and withheld income tax for payments on May 26, 27, and 28 if semi-weekly depositor.
- 4 Deposit social security, Medicare, and withheld income tax for payments on May 29, 30, and 31, and June 1 if semi-weekly depositor.
- 9 Deposit social security, Medicare, and withheld income tax for payments on June 2, 3, and 4 if semi-weekly depositor.
- 11 Deposit social security, Medicare, and withheld income tax for payments on June 5, 6, 7, and 8 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 9, 10, and 11 if semi-weekly depositor.  
  
Shortfall deposits by semi-weekly depositors for deposits made May 3 to 28.
- 18 Deposit social security, Medicare, and withheld income tax for payments on June 12, 13, 14, and 15 if semi-weekly depositor.
- 23 Deposit social security, Medicare, and withheld income tax for payments on June 16, 17, and 18 if semi-weekly depositor.
- 25 Deposit social security, Medicare, and withheld income tax for payments on June 19, 20, 21, and 22 if semi-weekly depositor.
- 30 Deposit social security, Medicare, and withheld income tax for payments on June 23, 24, and 25 if semi-weekly depositor.

**JULY**

- 2 Deposit social security, Medicare, and withheld income tax for payments on June 26, 27, 28, and 29 if semi-weekly depositor.
- 8 Deposit social security, Medicare, and withheld income tax for payments on June 30, and July 1 and 2 if semi-weekly depositor.
- 9 Deposit social security, Medicare, and withheld income tax for payments on July 3, 4, 5, and 6 if semi-weekly depositor.
- 14 Deposit social security, Medicare, and withheld income tax for payments on July 7, 9, and 9 if semi-weekly depositor.
- 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.
- 16 Deposit social security, Medicare, and withheld income tax for payments on July 10, 11, 12, and 13 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 14, 15, and 16 if semi-weekly depositor.
- 23 Deposit social security, Medicare, and withheld income tax for payments on July 17, 18, 19, and 20 if semi-weekly depositor.
- 28 Deposit social security, Medicare, and withheld income tax for payments on July 21, 22, and 23 if semi-weekly depositor.
- 30 Deposit social security, Medicare, and withheld income tax for payments on July 24, 25, 26 and 27 if semi-weekly depositor.



## AUGUST

- 2 Employers must file quarterly tax returns (Form 941) for the second quarter of 2021. 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 when due 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 2020. 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 2021 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 17, June 15, and July 15.

- 4 Deposit social security, Medicare, and withheld income tax for payments on August 28, 29, and 30 if semi-weekly depositor.
- 6 Deposit social security, Medicare, and withheld income tax for payments on July 31, and August 1, 2, and 3 if semi-weekly depositor.
- 10 File Form 941 to report social security, Medicare, and withheld income tax for the second quarter of 2021. Only for employers that deposited the tax in full and when due.
- 11 Deposit social security, Medicare, and withheld income tax for payments on August 4, 5, and 6 if semi-weekly depositor.
- 13 Deposit social security, Medicare, and withheld income tax for payments on August 7, 8, 9, and 10 if semi-weekly depositor.

- 16 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.

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

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

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

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

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

## SEPTEMBER

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

- 3 Deposit social security, Medicare, and withheld income tax for payments on August 28, 29 and 30, and 31 if semi-weekly depositor.

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

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

- 15 Deposit social security, Medicare, and withheld income tax for payments on September 8, 9, and 10 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 2 to 31.

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

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

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

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

## OCTOBER

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

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

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

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

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

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.

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

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

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

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

#### **DURING NOVEMBER**

Ask employees to complete a new Form W-4 or Form W-4(SP) for 2022 if they experienced any personal or financial changes that would require a new Form W-4.

#### **NOVEMBER**

1 Employers must file quarterly tax returns (Form 941) for the third quarter of 2021. 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 when due 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 2021 but less than \$2,500 for the third quarter.

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

Shortfall deposits by semi-weekly depositors for deposits made October 4 to 6 for September liabilities.

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

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

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

File Form 941 to report social security, Medicare, and withheld income tax for the third quarter of 2021. Only for employers that deposited the tax in full and when due.

15 Deposit social security, Medicare, and withheld income tax for payments on November 6, 7, 8, and 9 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.

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

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

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

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

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

#### **DECEMBER**

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

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

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

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

15 Deposit social security, Medicare, and withheld income tax for payments on December 8, 9, and 10 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.

- 17 Deposit social security, Medicare, and withheld income tax for payments on December 11, 12, 13, and 14 if semi-weekly depositor.
- 22 Deposit social security, Medicare, and withheld income tax for payments on December 15, 16, and 17 if semi-weekly depositor.
- 27 Deposit social security, Medicare, and withheld income tax for payments on December 18, 19, 20, and 21 if semi-weekly depositor.
- 29 Deposit social security, Medicare, and withheld income tax for payments on December 22, 23, and 24 if semi-weekly depositor.

**Happy New Year!**