



2026 PAYROLL TAX FILING CALENDAR

QUARTERLY TAX FILING AND YEAR-END

Important notice: After filing Form 941 once, you're **required to file each quarter even if you have nothing to report** - unless you've filed a final return or you meet an IRS exception.

January 31, 2026

Quarterly Tax Return: The IRS has discontinued Form 944 starting in 2026. All employers must now file the quarterly employer's tax return (Form 941), regardless of annual liability. Use Form 941 to report your liability and payments for Q4 2025.

Employer's Annual Federal Unemployment Tax Return: Report your FUTA tax liabilities and payments (Form 940) for 2025. Any liabilities that weren't paid quarterly are now due.

Annual Employee Wage Reporting: You must submit all of your Forms W-2 and *have them postmarked by this date*. If you don't file your Forms W-2 electronically, you must include Form W-3.

Annual Non-Employee Payment Reporting: Submit all Forms 1099 and Forms 1099-NEC. *Contractors must receive their Forms 1099 by this date*. If you don't file your Forms 1099 electronically, you must also include Form 1096.

Annual Farmworker Wage Reporting: If you pay farmworkers that are subject to federal income or FICA taxes, you need to report them on Form 943. If you don't have workers outside of farmhands, you would use this form instead of Form 941. Use both Forms 943 and 941 if you have farmhands and other workers.

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April 30, 2026

Quarterly FUTA Tax Deposits: You may have to pay FUTA tax after Q1. If your FUTA tax liability is more than \$500 this quarter, you must pay the Q1 liability. If it's \$500 or less, it carries over to the next quarter.

Quarterly Tax Return: Submit your quarterly employer's tax return (Form 941) if you withhold more than \$1k annually in Social Security, Medicare, and federal income taxes from your employees' wages. Report withholding amounts and your payments for **Q1 2026**.

July 31, 2026

Quarterly FUTA Tax Deposits: You may have to pay FUTA tax after Q2. If your FUTA tax liability is more than \$500 this quarter or the cumulative balance for the year is more than \$500, you must pay any unpaid liability. If the cumulative amount is still \$500 or less, it carries over to the next quarter.

Quarterly Tax Return: Submit your quarterly employer's tax return (Form 941) if you withhold more than \$1k annually in Social Security, Medicare, and federal income taxes from your employees' wages. Report withholding amounts and your payments for **Q2 2026**.

October 30, 2026

Quarterly FUTA Tax Deposits: You may have to pay FUTA tax after Q3. If your FUTA tax liability is more than \$500 this quarter or the cumulative balance for the year is more than \$500, you must pay any unpaid liability. If the cumulative amount is still \$500 or less, it carries over to the next quarter.

Quarterly Tax Return: Submit your quarterly employer's tax return (Form 941) if you withhold more than \$1k annually in Social Security, Medicare, and federal income taxes from your employees' wages. Report withholding amounts and your payments for **Q3 2026**.

End of Year

In this payroll kit, you'll find a file labeled "Year-End Payroll Checklist." It goes into detail about payroll tasks you should complete at the end of each year.

Upcoming due date: Get ready for the items you reported and paid this past January to come back around next year! Revisit the top of this calendar for due items. Dates may vary.