

GENERAL PAYROLL TAX RULES

MUST USE ELECTRONIC FILING FOR VA & PAYMENT FOR ALL FED EXCEPT FORM 940 *

MUST DEPOSIT NEXT DAY IF > \$100,000

MUST SCHEDULE EFTPS 1 DAY BEFORE DUE DATE

	<u>QUARTERLY DEPOSITOR</u>	<u>MONTHLY DEPOSITOR</u>	<u>SEMIWEEKLY DEPOSITOR</u>
FED	N/A	(TOTAL LIABILITY FOR LOOKBACK PERIOD =< \$50,000)	(TOTAL LIABILITY FOR LOOKBACK PERIOD > \$50,000)
941 DEPOSITS * (IF ANY PAYROLL)	N/A	15th OF FOLLOWING MONTH * (May pay with 941 if total 941 taxes < \$2,500)	WED, THUR, FRI PAY DATE - FOLLOWING WEDNESDAY SAT, SUN, MON, TUES PAY DATE - FOLLOWING FRIDAY
941 FORM (MANDATORY, PAYROLL OR NOT)	N/A	LAST DAY OF MONTH FOLLOWING END OF QUARTER	LAST DAY OF MONTH FOLLOWING END OF QUARTER
940 TAXES	N/A	LAST DAY OF MONTH FOLLOWING THE QUARTER IF > \$500, OTHERWISE JAN 31st	LAST DAY OF MONTH FOLLOWING THE QUARTER IF > \$500, OTHERWISE JAN 31st
940 FORM (EFILE PAYMENT OPTIONAL)	N/A	JAN 31st	JAN 31st
W-3, W-2 & 1099 FORMS	N/A	JAN 31st	JAN 31st
<hr/>			
VA	(AVERAGE MONTHLY LIABILITY < \$100)	(AVERAGE MONTHLY LIABILITY < \$1,000)	(AVERAGE MONTHLY LIABILITY >= \$1,000)
VATAX DEPOSITS (IF ANY PAYROLL)	LAST DAY OF MONTH FOLLOWING END OF QUARTER	25th DAY OF FOLLOWING MONTH	SAME AS FED ABOVE
VA-5 (MANDATORY, PAYROLL OR NOT)	LAST DAY OF MONTH FOLLOWING END OF QUARTER	25th DAY OF FOLLOWING MONTH	N/A
VA-16	N/A	N/A	LAST DAY OF MONTH FOLLOWING END OF QUARTER
VA-6 (ANNUAL)	JAN 31st	JAN 31st	JAN 31st
VEC (MANDATORY, PAYROLL OR NOT)	LAST DAY OF MONTH FOLLOWING END OF QUARTER	LAST DAY OF MONTH FOLLOWING END OF QUARTER	LAST DAY OF MONTH FOLLOWING END OF QUARTER