

2026 Calendar

Jan 1 New Year's Day
Jan 15 Deposit December employment taxes (if monthly depositor)
Jan 19 Birthday of Martin Luther King Jr.

Feb 2 File Form 941 for Q4 or Form 944 for the year (if applicable)
File Form 940
Deposit FUTA tax
Reconcile Forms 941 to Forms W2/ W3
Furnish Forms W2 to employees and Forms 1099-NEC or 1099-MISC to payees
Submit Forms W-2s and Form W-3 to the SSA
Submit Forms 1099-NEC and Form 1096 to the IRS
Feb 16 Presidents' Day
Feb 17 Obtain new Form W4 for exempt employees
Deposit January employment taxes (if monthly depositor)

Mar 2 Send paper Forms 1099-MISC and Form 1096 to the IRS
Mar 16 Deposit February employment taxes (if monthly depositor)
Mar 31 Submit electronic Forms 1099-MISC and Form 1096 to the IRS

Apr 15 Deposit March employment taxes (if monthly depositor)
Apr 16 District of Columbia Emancipation Day
Apr 30 File Form 941 for Q1
Deposit FUTA tax (if total is over \$500)

May 15 Deposit April employment taxes (if monthly depositor)
May 25 Memorial Day

Jun 15 Deposit May employment taxes (if monthly depositor)
Jun 19 Juneteenth National Independence Day

Jul 3 Independence Day (Observed)
Jul 15 Deposit June employment taxes (if monthly depositor)
Jul 31 File Form 941 for Q2
Deposit FUTA tax (if total is over \$500)

Aug 17 Deposit July employment taxes (if monthly depositor)

Sep 7 Labor Day
Sep 15 Deposit August employment taxes (if monthly depositor)

Oct 12 Columbus Day
Oct 15 Deposit September employment taxes (if monthly depositor)

Nov 2 File Form 941 for Q3
Deposit FUTA tax (if total is over \$500)
Nov 11 Veterans Day
Nov 16 Deposit October employment taxes (if monthly depositor)
Nov 26 Thanksgiving Day

Dec 15 Deposit December employment taxes (if monthly depositor)
Dec 25 Christmas Day

Semiweekly scheduled depositors have at least 3 business days following the close of the pay period to make a deposit

IF the payday falls on a...	THEN deposit taxes by the following...
Wednesday, Thursday, and/or Friday	Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Friday