

SEMI-WEEKLY PAYROLL SCHEDULE

Payroll Tax Deposit Requirement - Applies to Entire Year

- Pay Federal Tax Liability (Form 941) per schedule found in IRS Publication 15 based on paycheck date.
- Pay VA withholding tax within three (3) business days of paycheck date. If withholding for states other than VA, check that State's filing requirements.
- If Form 941 deposit is made by EFTPS, then Form 940 deposit also needs to be made by EFTPS

JANUARY

	31st	Complete Form W-2 and distribute to employees.] Must be Postmarked By 01/31
	31st	Complete Form 1099 and distribute to subcontractors.	
	31st	Complete Form 940 (Federal Unemployment).	
	31st	Complete Form VA-15 for 4th quarter.	
	31st	Complete Form 941 for 4th quarter.	
	31st	Complete VEC Form for 4th quarter.	
	31st	Pay 4th quarter FUTA tax (940).	

FEBRUARY

	28th	Complete Form VA-6 and mail with state copy of W-2s.] Must be postmarked by 02/28
	28th	Complete Form W-2 along with W-3 to Social Security Admin.	
	28th	Mail Form 1099 along with 1096 to IRS.	

APRIL

	30th	Complete Form 941 for 1st quarter.] Must be postmarked by 04/30
	30th	Complete Form VA-16 for 1st quarter.	
	30th	Complete VEC Form for 1st quarter.	
	30th	Pay 1st quarter FUTA tax (940).	

JULY

	31st	Complete Form 941 for 2nd quarter.] Must be postmarked by 07/31
	31st	Complete Form VA-16 for 2nd quarter.	
	31st	Complete VEC Form for 2nd quarter.	
	31st	Pay 2nd quarter FUTA tax (940).	

OCTOBER

	31st	Complete Form 941 for 3rd quarter.] Must be postmarked by 10/31
	31st	Complete Form VA-16 for 3rd quarter.	
	31st	Complete VEC Form for 3rd quarter.	
	31st	Pay 3rd quarter FUTA tax (940).	



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Please contact us if you have any questions.