

# July 2018: Employer's business tax calendar

**NOTE:** Saturdays, Sundays and legal holidays as observed in the District of Columbia are taken into account to determine due dates. Under the federal deposit rules, you're allowed a deposit shortfall of the greater of \$100 or 2% of your tax liability.

Semiweekly and monthly deposits are for the deposits of FICA and withheld income taxes due on wages paid during the time periods indicated.

## July 5

**Semiweekly deposit** for wages paid on June 27, 28 and 29.

## July 9

**Semiweekly deposit** for wages paid on June 30, July 1, 2 and 3.

## July 10

**Employees who work for tips.** If employees received \$20 or more in tips during June, they should report them to you on Form 4070.

## July 11

**Semiweekly deposit** for wages paid on July 4, 5 and 6.

## July 13

**Semiweekly deposit** for wages paid on July 7, 8, 9 and 10.

## July 16

**Monthly deposit** for wages paid in June, if the semiweekly deposit rule didn't apply.

## July 18

**Semiweekly deposit** for wages paid on July 11, 12 and 13.

## July 20

**Semiweekly deposit** for wages paid on July 14, 15, 16 and 17.

## July 25

**Semiweekly deposit** for wages paid on July 18, 19 and 20.

## July 27

**Semiweekly deposit** for wages paid on July 21, 22, 23 and 24.

## **July 31**

**All employers.** Quarterly filers file Form 941 for the second quarter of 2018. Deposit any undeposited tax. If the total is less than \$2,500 and not a shortfall, you can pay it with the return. If you deposited the tax for the quarter in full and on time, you have until Aug. 10 to file the return. **Annual filers** deposit any undeposited tax, if the total liability is \$2,500 or more for 2018, but less than \$2,500 for the second quarter. **All employers** deposit FUTA taxes owed through June, if more than \$500. If you maintain an employee benefits plan, such as a pension, profit-sharing or stock bonus plan, file Form 5500 or 5500-EZ for calendar year 2017. If you use a fiscal year as your plan year, file the form by the last day of the 7th month after the plan year ends.