



# Tax Filing By State

## Alabama

Unlike most other states, Alabama does not require employers to pay withholding taxes on a regular schedule, such as monthly or quarterly, for an entire calendar year. Instead, employers are required to make payments monthly for those months in which more than \$1,000 is withheld, and otherwise to pay quarterly. Two months should not be added together to reach the \$1,000 threshold; each month should stand alone. Monthly payments, along with monthly withholding tax returns, are due by the 15th day of the month following the month in which withholding exceeded \$1,000. Quarterly payments, along with a quarterly withholding tax return, are due by the last day of the month following the end of the quarter.<sup>1</sup>

All employers or other withholding agents who are registered with the Department must file a quarterly withholding tax return (Form A-1). The return and tax withheld are due between the first and last day of the month following the end of the quarter. For example, the quarterly return for the quarter ended March 31 is due between April 1 and April 30. This return must be filed even if no tax has been withheld.<sup>2</sup>

## Alaska

The State of Alaska currently does not have an individual income tax, therefore no employee withholding for state income tax is required.<sup>3</sup>

## Arizona

Employers withholding Arizona income tax from their employees' compensation must remit those amounts to the department. Several deposit schedules may apply to the

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<sup>1</sup> <https://www.nolo.com/legal-encyclopedia/alabama-income-tax-withholding-requirements.html>

<sup>2</sup> [https://revenue.alabama.gov/wp-content/uploads/2021/08/whbooklet\\_0821.pdf](https://revenue.alabama.gov/wp-content/uploads/2021/08/whbooklet_0821.pdf)

<sup>3</sup> <http://tax.alaska.gov/programs/programs/index.aspx?10003>  
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employer. The schedule an employer must use will depend on the amount of Arizona income tax withheld.

- An employer whose previous 4 quarter Arizona withholding average is less than \$200 (and who meet additional criteria), may deposit its Arizona withholding annually.
- An employer whose previous 4 quarter Arizona withholding average is more than \$200 but less than or equal to \$1,500, must deposit its Arizona withholding quarterly.
- An employer whose previous 4 quarter Arizona withholding average is more than \$1,500, must deposit its Arizona withholding at the same time it makes its federal withholding deposit (Monthly, Semi-weekly, or Next Business Day)<sup>4</sup>.

## Arkansas

There are two filing statuses of withholding wage filers. They are monthly and annual. Monthly filers must file form AR941M (Employer's Monthly Payment voucher) and send remittance for Arkansas tax withheld for the month. The form is due on or before the 15th day following the reporting period. All new registrations are classified as "monthly filers" and will report accordingly until notified by the Commissioner of Revenue of any change in classification. A zero payment voucher is required for any month that no taxes are withheld<sup>5</sup>.

## California

### **TAX DOCUMENTS<sup>6</sup>**

- Quarterly Contribution Return and Report of Wages (DE 9)
  - Reconciles tax and withholding amounts with deposits for the quarter.
- Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C)
  - Reports total subject wages and Personal Income Tax [PIT] wages paid and PIT withheld for each employee for the quarter.

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<sup>4</sup> <https://azdor.gov/businesses-arizona/withholding-tax/employer-withholding-filing-obligations>

<sup>5</sup> <https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/withholdInstructions.pdf>

<sup>6</sup> [https://edd.ca.gov/pdf\\_pub\\_ctr/de44.pdf](https://edd.ca.gov/pdf_pub_ctr/de44.pdf)

## INCOME TAX WITHHOLDING FILING DUE DATES:

Report	Quarter	Due	Delinquent if not filed by
DE 9/DE 9C	1 (January, February, March)	April 1, 2021	April 30, 2021
DE 9/DE 9C	2 (April, May, June)	July 1, 2021	August 2, 2021
DE 9/DE 9C	3 (July, August, September)	October 1, 2021	November 1, 2021
DE 9/DE 9C	4 (October, November, December)	January 1, 2022	January 31, 2021

## INCOME TAX WITHHOLDING FILING FREQUENCY:

Accumulated State PIT Withholding	Payday	PIT and SDI Deposit Due By	California Deposit Schedule
Less than \$350	Any day	April 30, 2021 August 2, 2021 November 1, 2021 January 31, 2022	Quarterly
\$350 to \$500	Any day	15th of the following month	Monthly
Over \$500	Wed, Thurs, Fri	Following Wednesday	Semi-weekly
Over \$500	Sat, Sun, Mon, Tue	Following Friday	Semi-weekly

# Colorado

## INCOME TAX WITHHOLDING FILING FREQUENCY AND DUE DATES<sup>7</sup>:

Wage withholding collected within 1 year	Filing Frequency	Due Dates
Less than \$7,000	Quarterly	Quarterly returns are due by the last day of the month after the end of the quarter: First quarter: April 30 Second quarter: July 31 Third quarter: October 31 Fourth Quarter: January 31
\$7,000 to \$50,000	Monthly	On or before the 15th day of the following month. For example, March is due April 15.

<sup>7</sup> <https://tax.colorado.gov/withholding-filing-frequency-due-dates>  
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Wage withholding collected within 1 year	Filing Frequency	Due Dates
More than \$50,000	Weekly	Weekly returns are due by the following Wednesdays. The Tax Period End Date must always be a Friday date (exception: calendar year end date is December 31, regardless of day of week). To determine the Tax Period End Date, note the payroll date, then check for the next Friday date. If the payroll date is a Friday, that date is the Period End Date. Refer to Frequent Filers examples document.

## Connecticut

Most new employers will be classified as quarterly remitters. Your payment schedule ultimately will depend on the average amount you withhold from employee wages over time. The more you withhold, the more frequently you'll need to make withholding tax payments.

The exact threshold dollar amounts for the different payment schedules, as well as other rules, may change over time, so you should check with the DRS at least once a year for the latest information<sup>8</sup>.

## Delaware

For income tax withholding, the pay period is the period of service for which you ordinarily pay wages to an employee.

If you have a regular payroll period, withhold the income tax on the basis of that period even though the employee does not work the full period.

If you have no payroll period, withhold the tax as if the wages were paid on a daily or miscellaneous payroll period. This method requires a determination of the number of days (including Sundays and state holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (for example, commissions paid on completion of a sale), the number of days must be counted from the date of payment back to the latest of (a) the last payment of wages made during the same calendar year, (b) the date employment commenced if during the same calendar year, or (c) January 2nd of the same year.

If an employee is paid for a period of less than one week and signs a statement under penalties of perjury that he is not working for wages subject to withholding for any

<sup>8</sup> <https://www.nolo.com/legal-encyclopedia/connecticut-income-tax-withholding-requirements.html>  
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other employer during the same calendar week, you may compute the withholding on the basis of weekly, instead of daily or miscellaneous, payroll period. If the employee later begins work for wages subject to withholding for another employer, the employee must notify you within ten days. After that, you must compute the withholding on the basis of the daily or miscellaneous period<sup>9</sup>.

## Florida

Florida does not have a statewide individual income tax and therefore does not collect a withholding tax.

Due dates for the various payment schedules are as follows:

- Semiweekly: Payments are due by the following Wednesday for amounts withheld on the preceding Wednesday, Thursday, and/or Friday, and by the following Friday for amounts withheld on the preceding Saturday, Sunday, Monday, and/or Tuesday.
- Monthly: Payments are due by the 15th day of the month following the month in which the tax was withheld.
- Annually: Payment is due on or before January 31st for withholding for the preceding calendar year.

If payment is due on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day. All payments must be made electronically via electronic funds transfer (EFT)<sup>10</sup>.

## Georgia

### FILING FREQUENCIES

- If your withholding liability is less than \$200 per month, filings for your withholding returns and tax payments are due quarterly on or before the last day of the month following the end of the quarter.
- If your withholding liability is more than \$200 but less than \$50,000, your withholding returns and tax payments are due monthly on or before the last day of the month following the end of the quarter.

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<sup>9</sup> <https://revenue.delaware.gov/employers-guide-withholding-regulations-employers-duties/>

<sup>10</sup> <https://www.harborcompliance.com/information/florida-employer-payroll-unemployment-withholding-tax-license>

- If your withholding liability is \$50,000 or more, your withholding returns and tax payments are due semi-weekly on or before the last day of the month following the end of the quarter.

### **QUARTERLY FILERS**

Each employer whose tax withheld or required to be withheld is \$200.00 per month or less, but more than \$800.00 per year, is required to file and remit payment with Form G-7 Quarterly Return (For Quarterly Payer) on or before the last day of the month following the end of the quarter, unless they are required to remit such payment electronically. Form G-7 is required even if there was no tax withheld for the quarter.

<b>For the quarter ending in...</b>	<b>File your return by...</b>
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

### **MONTHLY FILERS**

Each employer whose tax withheld or required to be withheld exceeds \$200.00 per month is required to remit payment with Form GA-V Payment Voucher on or before the fifteenth day of the following month, unless they are required to remit such payment electronically. The employer is required to file Form G-7 Quarterly Return (For Monthly Payer) on or before the last day of the month following the end of the quarter listing all payments made during the quarter. Form GA-V is not required if there was no tax withheld for the quarter or if payment was made via EFT; however, Form G-7 must be filed on or before the statutory due date<sup>11</sup>.

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<sup>11</sup> file:///Users/qwansmith/Downloads/2022\_%20Employers\_Tax\_Guide%20(1).pdf  
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# Hawaii

## INCOME TAX WITHHOLDING FILING FREQUENCIES<sup>12</sup>:

Withholding Tax Liability	Payment Frequency	Due Date
Greater than \$40,000	Semi-weekly	Wednesday: If taxes are withheld for wages paid the immediately preceding Wed, Th, or Friday Friday: If taxes are withheld for wages paid the preceding Saturday, Sunday, Monday, or Tuesday
\$5,000 to \$40,000	Monthly	15th day of the month following the close of the preceding monthly period
Less than \$5,000	Quarterly	15th day of the month following the close of the preceding quarter (April 15, July 15, October 15, January 15)

# Idaho

## FILING FORM 910 (WITHHOLDING TAX)

**Monthly filers:** You must file Form 910 monthly if you're in one of these situations:

- You withhold less than \$25,000 a month and more than \$750 a quarter.
- You have only one monthly pay period.

**Semimonthly filers:** You must file Form 910 twice per month if you're in one of these situations:

- You withhold at least \$300,000 in a 12-month period.
- You withhold at least \$25,000 per month.

**Quarterly filers:** You must file Form 910 quarterly if you're in one of these situations:

- You withhold \$750 or less each quarter.
- You're a farmer who's required to file with the Idaho Department of Labor.

**Annual filers:** You must file Form 910 once per year if you're in one of these situations:

- You withhold less than \$750 annually.
- You're a farmer who isn't required to file with the Idaho Department of Labor<sup>13</sup>.

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<sup>12</sup> [https://tax.hawaii.gov/geninfo/a2\\_b2\\_4empl\\_whhold/](https://tax.hawaii.gov/geninfo/a2_b2_4empl_whhold/)

<sup>13</sup> <https://tax.idaho.gov/i-1026.cfm?seg=filing>

## Illinois

After you register your business, IDOR will assign you a schedule to make Illinois withholding tax payments and file Illinois withholding tax returns. In Illinois, there are three possible payment schedules: semi-weekly, monthly, or annually. New businesses are assigned to a monthly payment and quarterly return schedule. However, depending on how much tax your business is withholding, it later may be assigned to a different payment schedule<sup>14</sup>.

## Indiana

### INCOME TAX WITHHOLDING FILING FREQUENCIES<sup>15</sup>:

Monthly average tax withheld	Filing status	Due dates
\$83.33 or less	Annual	30 days after the end of the month
\$1,000 or less	Monthly	30 days after the end of the month
More than \$1,000	Early Filer	20 days after the end of the month

## Iowa

### FILING FREQUENCIES<sup>16</sup>

- **Quarterly** if you remit less than \$6,000 tax per year (less than \$500 per month)
- **Monthly** if you remit \$6,000 - \$120,000 tax per year (\$500 - \$10,000 per month)
- **Semimonthly** if you remit more than \$120,000 tax per year (more than \$10,000 per month; more than \$5,000 semimonthly)

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<sup>14</sup> <https://www.nolo.com/legal-encyclopedia/illinois-income-tax-withholding-requirements.html>

<sup>15</sup> <https://www.in.gov/dor/business-tax/business-tax-faqs/>

<sup>16</sup> <https://tax.iowa.gov/iowa-withholding-tax-information>  
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## Kansas

In Kansas, there are five possible payment schedules for withholding taxes: quad-monthly, semi-monthly, monthly, quarterly, or annually. Your payment schedule will depend on the average amount you withhold from employee wages over time. The more you withhold, the more frequently you'll need to make withholding tax payments.

The exact threshold dollar amounts for the different payment schedules, as well as other rules, may change over time, so you should check with KDOR at least once a year for the latest information<sup>17</sup>.

## Kentucky

### FILING FREQUENCIES<sup>18</sup>

- **Annual Filing:** Employers withholding less than \$400 Kentucky income tax a year will be required to file a return and remit the tax annually.
- **Quarterly Filing:** Employers withholding \$400-\$1,999 Kentucky income tax a year must file and pay on a quarterly basis.
- **Monthly Filing:** Employers withholding \$2,000-\$49,999 Kentucky income tax a year must file and pay on a monthly basis
- **Twice-Monthly Filing:** Employers withholding \$50,000 or more Kentucky income tax a year must file and pay on a twice-monthly basis.

## Louisiana

Each employer who withholds from the combined wages of all employees less than \$500 per month is required to pay on a quarterly basis. Each employer who withholds from the combined wages of all employees at least \$500 but less than \$5,000 per month is required to pay on a monthly basis. Each employer who withholds from the combined wages of all employees \$5,000 per month or more must pay on a semimonthly basis. Payments that exceed \$5,000 must be made electronically<sup>19</sup>.

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<sup>17</sup> <https://www.nolo.com/legal-encyclopedia/kansas-income-tax-withholding-requirements.html>

<sup>18</sup> <https://revenue.ky.gov/Forms/42A003515.pdf>

<sup>19</sup> <https://revenue.louisiana.gov/WithholdingTax>  
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## Maine

For tax year 2020, employers or non-payroll filers who reported Maine income tax withholding of \$18,000 or more for the 12 months ending June 30, 2019 are required to make payments of income tax withholding on a semiweekly schedule. See FAQ 4 for payment due dates.

Employers or non-payroll filers who reported Maine income tax withholding of less than \$18,000 for the 12 months ending June 30, 2019 are required to make payments quarterly. If an employer or nonpayroll filer was previously making semiweekly payments, they will continue on that schedule regardless of the amount reported during the lookback period. Employers or non-payroll filers registered for Maine income tax withholding must electronically file Maine quarterly tax returns<sup>20</sup>.

## Maryland

In Maryland, there are five possible payment schedules for withholding taxes: accelerated, quarterly, monthly, seasonally, and annually. New businesses generally are assigned to file payments quarterly. However, your payment schedule ultimately will depend on the average amount you hold from employee wages over time. The more you withhold, the more frequently you'll need to make withholding tax payments. A seasonal payment schedule requires special prior approval from the Comptroller and is not covered here.

The exact threshold dollar amounts for the different payment schedules, as well as other rules, may change over time so you should check with the Comptroller at least once a year for the latest information<sup>21</sup>.

## Massachusetts

Every employer who has to deduct and withhold taxes on wages must also submit quarterly wage reports<sup>22</sup>.

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<sup>20</sup> <https://www.maine.gov/revenue/faq/income-tax-withholding>

<sup>21</sup> <https://www.nolo.com/legal-encyclopedia/maryland-income-tax-withholding-requirements.html>

<sup>22</sup> <https://www.mass.gov/guides/withholding-taxes-on-wages#-reporting-and-recording-employee-wage-&-withholding->  
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## Michigan

In Michigan, there are three possible payment schedules for withholding taxes: monthly, quarterly, or annually. Your payment schedule ultimately will depend on the average amount you hold from employee wages over time. The more you withhold, the more frequently you'll need to make withholding tax payments.

The exact threshold dollar amounts for the different payment schedules, as well as other rules, may change over time, so you should check with the DOT at least once a year for the latest information<sup>23</sup>.

## Minnesota

### INCOME TAX WITHHOLDING FILING FREQUENCIES<sup>24</sup>:

Monthly return per month	Filing frequency	Due date
Less than \$100	Annually	February 5 of the following year
\$100 to \$500	Quarterly	April 20, July 20, October 20, and January 20
More than \$500	Monthly	20th day of the following month

## Missouri

### FILING FREQUENCIES<sup>25</sup>

- Employers withholding over \$9,000 per month must file and pay using the quarter-monthly (weekly) frequency. Quarter-monthly filers are also required to pay electronically.
- Employers withholding \$500 to \$9,000 per month must file and pay on a monthly basis.

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<sup>23</sup> <https://www.nolo.com/legal-encyclopedia/michigan-income-tax-withholding-requirements.html>

<sup>24</sup> <https://www.revenue.state.mn.us/guide/filing-information>

<sup>25</sup> <https://dor.mo.gov/taxation/business/registration/small-business/maintain/withholding.html>  
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- Employers withholding \$100 per quarter to \$499 per month must file and pay on a quarterly basis.
- Employers withholding less than \$100 per quarter will file and pay on an annual basis.

## Montana

### INCOME TAX WITHHOLDING FILING FREQUENCIES<sup>26</sup>:

Amount withheld July 1-June 30	Payment schedule
\$12,000 or more	Accelerated - pay per federal schedule
\$1,200 to \$11,999	Monthly - pay on the 15th of the following month
\$1,199 or less	Annual - pay on January 1 of the following year
Not required	Payments are not required

## Nebraska

### INCOME TAX WITHHOLDING—PERCENTAGE METHOD WITHHOLDING ALLOWANCE TABLE EFFECTIVE JANUARY 1, 2017<sup>27</sup>:

Payroll period	Value of one income tax withholding allowance
Daily or miscellaneous	\$7.54
Weekly	\$37.69
Bi-weekly	\$75.38
Semi-monthly	\$81.67
Monthly	\$163.33
Quarterly	\$490.00
Semi-annually	\$980.00
Annually	\$1,960.00

<sup>26</sup> <https://mtrevenue.gov/?mdocs-file=56540#:~:text=Filing%20Schedule&text=MW%2D3%20and%20W%2D2s,Required%20Payments%20are%20not%20required.>

<sup>27</sup> [https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/business/2017\\_instruct.pdf](https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/business/2017_instruct.pdf)  
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## Nevada

Unlike the large majority of other states, Nevada does not have a personal income tax. Therefore, if you have a small business with employees who work in Nevada, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees.<sup>28</sup>

## New Hampshire

Unlike the large majority of other states, New Hampshire does not have a personal income tax. Therefore, if you have a small business with employees who work in New Hampshire, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees.<sup>29</sup>

## New Jersey

Monthly/Quarterly Filers. All employers are required to file the Employer's Quarterly Report, Form NJ-927 or NJ-927-W, for each quarter, regardless of the amount of tax due. Forms NJ-927 and NJ-927-W must be filed on or before the 30th day of the month following the end of the quarter. Form NJ-927 and NJ-927-W are used to report New Jersey gross income tax withheld as well as contributions for unemployment insurance, healthcare subsidy, workforce development, disability insurance, and family leave insurance<sup>30</sup>.

## New Mexico

After you register your business, you should receive information from the TRD about how often you must report on and pay withholding taxes. This may, for example, be monthly or quarterly. In general, the more you withhold, the more frequently you'll need to make withholding tax payments.

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<sup>28</sup> <https://www.nolo.com/legal-encyclopedia/nevada-income-tax-withholding-requirements.html>

<sup>29</sup> <https://www.nolo.com/legal-encyclopedia/new-hampshire-income-tax-withholding-requirements.html>

<sup>30</sup> <https://www.state.nj.us/treasury/taxation/njit31.shtml>

The exact threshold dollar amounts for the different payment schedules, as well as other rules, may change over time so you should check with the DOR at least once a year for the latest information<sup>31</sup>.

## New York

All employers required to withhold tax from wages must file Form NYS-45, Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return, each calendar quarter<sup>32</sup>.

- If you withhold **less than \$700** during a calendar quarter, remit taxes withheld with your quarterly return, Form NYS-45. See NYS-1 below if you withhold \$700 or more during the calendar quarter for additional filing requirements.
- Generally, employers must file quarterly, even if they did not pay wages during the quarter and have zero withholding.

## North Carolina

### FILING FREQUENCIES

- If your withholding liability is less than \$250 per month, your withholding returns and tax payments are due quarterly by the last day of the month following the end of the calendar quarter.
- If your withholding liability is more than \$250 but less than \$2,000, your withholding returns and tax payments are due monthly.
- If your withholding liability is \$2,000 or more, your withholding returns and tax payments are due semi-weekly and you must pay the tax withheld at the same times it is required to pay the tax withheld on the same wages for federal income tax purposes.

### QUARTERLY FILERS

An employer who withholds an average of less than \$250 of North Carolina income tax per month must file a quarterly Withholding Return, Form NC-5, and pay the tax quarterly. The quarterly return and payment are due by the last day of the month following the end of the calendar quarter.

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<sup>31</sup> <https://www.nolo.com/legal-encyclopedia/new-mexico-income-tax-withholding-requirements.html>

<sup>32</sup> [https://www.tax.ny.gov/bus/wt/filing\\_requirements.htm](https://www.tax.ny.gov/bus/wt/filing_requirements.htm)

For the quarter ending in...	File your return by...
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

## MONTHLY FILERS

All monthly returns and payments are due by the 15th day of the month following the month in which the tax was withheld; except the return and payment for the month of December are due by January 31.

## North Dakota

### INCOME TAX WITHHOLDING—PERCENTAGE METHOD WITHHOLDING ALLOWANCE TABLE<sup>33</sup>:

Payroll period	Value of one income tax withholding allowance
Daily or miscellaneous	\$17.00
Weekly	\$83.00
Bi-weekly	\$165.00
Semi-monthly	\$179.00
Monthly	\$358.00
Quarterly	\$1,075.00
Semi-annually	\$2,150.00
Annually	\$4,300.00

## Ohio

Quarterly payments must be remitted with Ohio IT 501 on OBG by the last day of the month following the end of each calendar quarter, if the combined amount of taxes that were withheld or required to be withheld was \$2,000 or less during the look-back

<sup>33</sup> <https://www.nd.gov/tax/data/upfiles/media/withholding-rates-and-instructions-booklet.pdf?20191208155535>  
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period. Employers who registered on or after July 1 of the preceding calendar year will also remit quarterly, unless notified otherwise.

Monthly payments must be remitted with Ohio IT 501 on OBG within 15 days following the end of each month, if the combined amount of taxes that were withheld or required to be withheld was greater than \$2,000 but less than \$84,000 during the look-back period.

Partial-weekly payments must be remitted by EFT within three banking days from the end of each partial-weekly period in which the employer had payroll, if the combined amount of taxes that were withheld or required to be withheld was \$84,000 or more during the look-back period. There are two partial-weekly withholding periods each week that consists of a consecutive Saturday, Sunday, Monday and Tuesday or a consecutive Wednesday, Thursday and Friday. A partial-weekly withholding period cannot extend from one year into the next. Also, partial-weekly filers must file the Ohio IT 942, Ohio Employer's Quarterly Reconciliation of Income Tax Withheld, for each calendar quarter on OBG. The form is due no later than the last day of the month following the end of each calendar quarter<sup>34</sup>.

## Oklahoma

In Oklahoma, there are three possible payment schedules for withholding taxes: semi-weekly, monthly, or quarterly. Your payment schedule ultimately will depend on the average amount you hold from employee wages over time. The more you withhold, the more frequently you'll need to make withholding tax payments. If you have been paying quarterly but withhold more than a certain amount during a particular quarter, you will have to pay monthly going forward.

The exact threshold dollar amounts for the different payment schedules, as well as other rules, may change over time so you should check with the OTC at least once a year for the latest information<sup>35</sup>.

## Oregon

Oregon withholding taxes are due the same time as your federal taxes. Unemployment, transit taxes, and the Workers' Benefit Fund assessment payments are

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<sup>34</sup>[https://tax.ohio.gov/static/forms/employer\\_withholding/Generic/WTH\\_WH1.pdf](https://tax.ohio.gov/static/forms/employer_withholding/Generic/WTH_WH1.pdf)

<sup>35</sup> <https://www.nolo.com/legal-encyclopedia/oklahoma-income-tax-withholding-requirements.html>  
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due the last day of the month following the end of the calendar quarter. Form OQ quarterly reports are due<sup>36</sup>:

- 1st quarter, due April 30
- 2nd quarter, due July 31
- 3rd quarter, due October 31
- 4th quarter, due January 31

## Pennsylvania

Employers currently withhold and remit employees' taxes on wage and salary income according to the following schedule:

- Quarterly – If total withholding is under \$300 per quarter, the taxes are due the last day of April, July, October and January.
- Monthly – If total withholding is \$300 to \$999 per quarter, the taxes are due the 15th day of the following month.
- Semi-Monthly - If total withholding is \$1,000 to \$4,999.99 per quarter, the taxes are due within three banking days of the close of the semi-monthly period.
- Semi-Weekly – If total withholding is \$5,000 or greater per quarter (\$20,000 per year), the taxes are due on the Wednesday following the pay dates for employers whose paydays fall on a Wednesday, Thursday or Friday; and on the Friday following the pay dates for employers whose paydays fall on Saturday, Sunday, Monday or Tuesday<sup>37</sup>.

## Rhode Island

**Daily:** If the employer withholds \$24,000 or more for any calendar month during the year from employees' wages, the employer must remit the taxes withheld on a daily basis. A form RI-941D must accompany the payment. The returns are due on the next banking day after the date the payroll is paid.

**Quarter-Monthly:** If the employer withholds \$600 or more but less than \$23,999 for any calendar month during the year from employees' wages, the employer must remit the taxes withheld on a quarter-monthly basis. A form RI-941QM must accompany the

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<sup>36</sup> <https://www.oregon.gov/dor/programs/businesses/pages/payroll-basics.aspx>

<sup>37</sup> <https://www.revenue.pa.gov/TaxTypes/EmployerWithholding/Pages/default.aspx>  
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payment. The returns are due within three (3) banking days after the last day of the quarter-monthly period.

**Monthly:** If an employer withholds \$50 or more but less than \$600 for any calendar month from employees' wages, the employer must report and remit taxes withheld on a monthly basis. A form RI-941M must accompany the payment and the form and payment are due within twenty (20) days after the close of the month.

**Quarterly:** If an employer withholds less than \$50 for any calendar month from employees' wages, the employer must report and remit taxes withheld on a quarterly basis. A form RI-941Q must accompany the payment and the form and payment are due on or before the last day of the month following the close of the quarter.

**Annually:** If the wages paid to employees during the calendar year did not require tax to be withheld, an employer's annual return on a form RI-941A must be filed on or before January 31 of the following calendar year. This annual return also serves as the transmittal form for all Rhode Island Division of Taxation copies of the forms W-2 furnished to the employer's employees<sup>38</sup>.

## South Carolina

South Carolina distinguishes between resident and nonresident employers for purposes of withholding taxes. Resident employers follow the federal (IRS) rules for scheduling tax payments; they make their South Carolina withholding tax payments when they make their federal withholding tax payments. Nonresident employers must pay either quarterly or monthly depending on how much is being withheld. This article only covers resident employers.

Under the federal tax withholding rules, there are two primary payment schedules for withholding taxes: monthly or semiweekly. In rare cases, there is also a next-day payment requirement, which is not covered here. Your payment schedule will depend on the average amount you withhold from employee wages. The more you withhold, the more frequently you'll need to make withholding tax payments. New employers start on a monthly payment schedule. After you have been an employer for enough time, your schedule will be based on the amount withheld during a so-called lookback period.

The exact threshold dollar amounts for the different payment schedules, as well as other rules, can change over time, so you should check with the DOR and IRS at least once a year for the latest information<sup>39</sup>.

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<sup>38</sup> <http://www.tax.ri.gov/regulations/other/pit97-15.php>

<sup>39</sup> <https://www.nolo.com/legal-encyclopedia/south-carolina-income-tax-withholding-requirements.html>  
November 8, 2021

## South Dakota

Unlike the large majority of other states, South Dakota does not have a personal income tax. Therefore, if you have a small business with employees who work in South Dakota, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees. Here are the most basic points for withholding employees' federal income tax<sup>40</sup>.

## Tennessee

Unlike the large majority of other states, Tennessee does not have a personal income tax. Therefore, if you have a small business with employees who work in Tennessee, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees<sup>41</sup>.

## Texas

Unlike the large majority of other states, Tennessee does not have a personal income tax. Therefore, if you have a small business with employees who work in Tennessee, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees. Here are the most basic points for withholding employees' federal income tax<sup>42</sup>.

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<sup>40</sup> <https://www.nolo.com/legal-encyclopedia/south-dakota-income-tax-withholding-requirements.html>

<sup>41</sup> <https://www.nolo.com/legal-encyclopedia/tennessee-income-tax-withholding-requirements.html>

<sup>42</sup> <https://www.nolo.com/legal-encyclopedia/texas-income-tax-withholding-requirements.html>

# Utah

## INCOME TAX WITHHOLDING FILING FREQUENCIES<sup>43</sup>:

Withholding amount	Payment frequency
\$1,000 or more per month	Monthly
\$999 or less per month	Quarterly

# Virginia

## FILING FREQUENCIES<sup>44</sup>

- If your withholding liability is less than \$100 per month, your withholding returns and tax payments are due quarterly.
- If your withholding liability is more than \$100 but less than \$1,000, your withholding returns and tax payments are due monthly.
- If your withholding liability is \$1,000 or more, your withholding returns and tax payments are due semi-weekly.

## QUARTERLY FILERS

Quarterly returns and payments are due on the last day of the month following the close of each quarter, as shown below:

For the quarter ending in...	File your return by...
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

Quarterly filers must also file Form VA-6, Employer's Annual Summary of Virginia Income Tax Withheld. The VA-6 is due to Virginia Tax by Jan. 31 of the following calendar year, or within 30 days of the final payment of wages by your company. When you file Form VA-6, you must submit each federal Form W-2, W-2G, 1099, or 1099-R

<sup>43</sup> <https://tax.utah.gov/withholding/employers>

<sup>44</sup> <https://www.tax.virginia.gov/withholding-tax>  
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that shows Virginia income tax withheld. You must submit Form VA-6 and all W-2 and 1099 forms electronically.

### **MONTHLY FILERS**

If your average tax liability is more than \$100, but less than \$1,000 per month, you will be assigned a monthly filing status. You must file your returns on Form VA-5...the VA-5 is due on the 25th of each month (for example, the return for January is due February 25).

Monthly filers must also file Form VA-6, Employer's Annual Summary of Virginia Income Tax Withheld. The VA-6 is due to Virginia Tax by Jan. 31 of the following calendar year, or within 30 days after the last payment of wages by your company. When you file Form VA-6, you must submit each federal Form W-2, W-2G, 1099, or 1099-R that shows Virginia income tax withheld. You must submit Form VA-6 and all W-2 and 1099 forms electronically.

## **Washington**

Unlike the large majority of other states, Tennessee does not have a personal income tax. Therefore, if you have a small business with employees who work in Tennessee, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees. Here are the most basic points for withholding employees' federal income tax<sup>45</sup>.

## **West Virginia**

All employers are monthly payers and quarterly filers with the exception of employers who withhold less than \$600 annually OR employ certain domestic and household employees<sup>46</sup>.

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<sup>45</sup> <https://www.nolo.com/legal-encyclopedia/washington-income-tax-withholding-requirements.html>

<sup>46</sup> <https://tax.wv.gov/Documents/TaxForms/it101q.pdf>  
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## Wisconsin

In Wisconsin, there are four possible payment schedules (filing frequencies) for withholding taxes: semi-monthly, monthly, quarterly, or annually. Your payment schedule ultimately will depend on the average amount you withhold from employee wages over time. The more you withhold, the more frequently you'll need to make withholding tax payments.

The exact threshold dollar amounts for the different payment schedules, as well as other rules, may change over time so you should check with the DOR at least once a year for the latest information<sup>47</sup>.

## Wyoming

Unlike the large majority of other states, Tennessee does not have a personal income tax. Therefore, if you have a small business with employees who work in Tennessee, you won't need to withhold state income tax on their wages. However, you will still need to withhold federal income tax for those employees. Here are the most basic points for withholding employees' federal income tax<sup>48</sup>.

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<sup>47</sup> <https://www.nolo.com/legal-encyclopedia/wisconsin-income-tax-withholding-requirements.html>

<sup>48</sup> <https://www.nolo.com/legal-encyclopedia/wyoming-income-tax-withholding-requirements.html>  
November 8, 2021