



ANNUAL PAYER

Due Jan 31st

QUARTERLY PAYER

Due April 30th, July 31st,
Sept 30th, Jan 31st

MONTHLY PAYER

Due Every 25th

PENALTIES

9%

Due day after initial due date

19%

Due after the last day of the month
following the return's due date

29%

Due after the last day of the second
month following the return's due date

Dept of L&I and ESD —WORKMANS COMP & UNEMPLOYMENT

PENALTIES

Quarterly — DUE APRIL 30th, JULY 31st, SEPT 30th, JAN 31st

5%

or minimum of \$10.00
Day after due date

10%

30 days past the original due date

20%

60 days past the original due date

IRS — Federal 941

PENALTIES

Quarterly 941 FORM —DUE APRIL 30th, JULY 31st, SEPT 30th, JAN 31st

BI-WEEKLY PAYER

payments made on Wednesday,
Thursday, and/or Friday by the
following Wednesday. Deposit taxes
for payments made on Saturday,
Sunday, Monday, and/or Tuesday by
the following Friday

MONTHLY PAYER

Due on the 15th of the following
month

ANNUAL 940

Due Jan 31st

5%

of the tax due for each month or part of a month the return is late.
Max of 25% Separate penalty late tax payments or paying less than owed.
2 to 15 % of an underpayment