A pole vaulter is captured in mid-air, performing a jump. The athlete is wearing a blue singlet with yellow and red accents, black shorts, and white athletic shoes. They are holding a yellow pole with green and red markings. The background is a bright blue sky with scattered white clouds. The overall image conveys a sense of height, achievement, and reaching new levels.

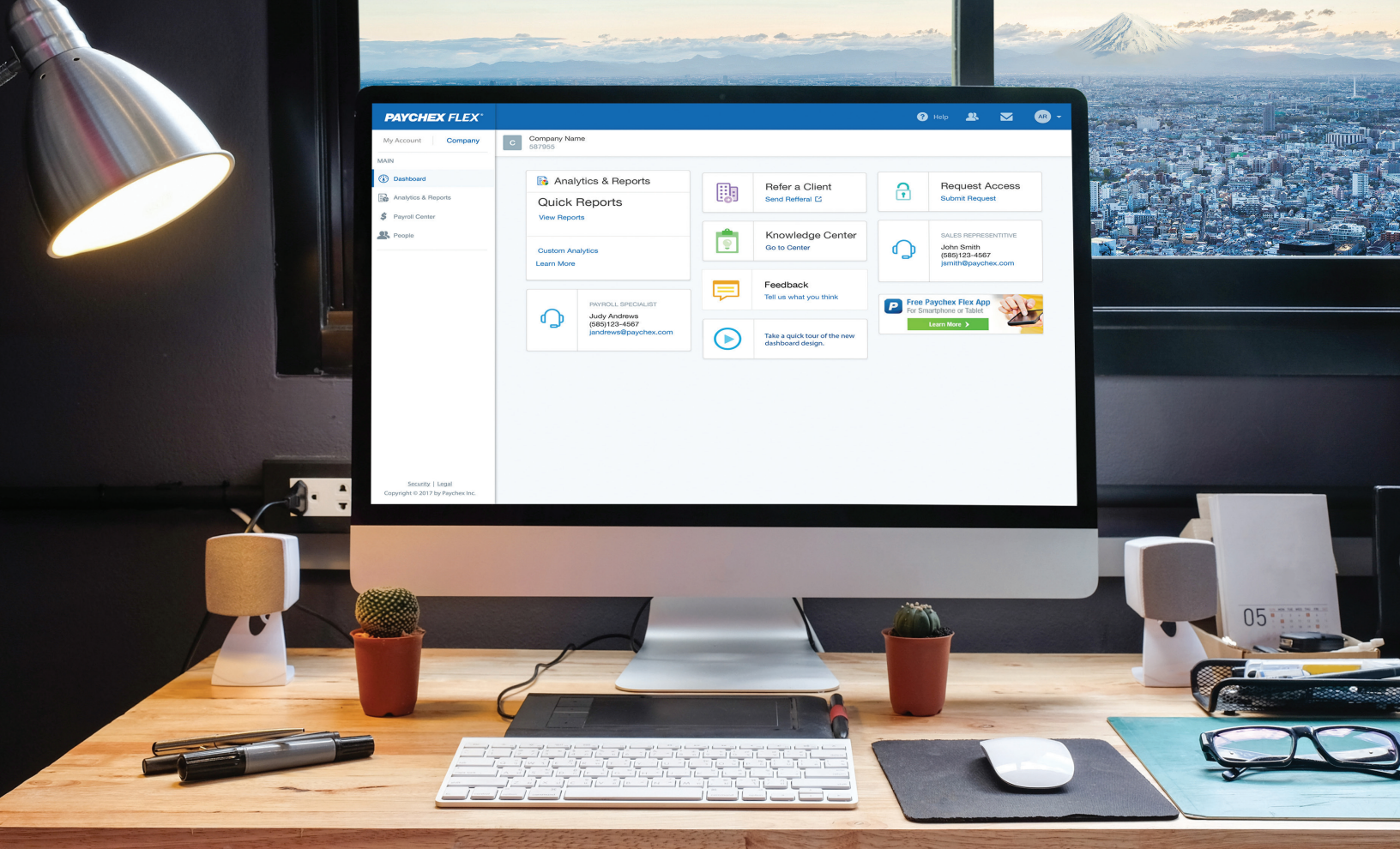
# Paychex Reference Guide for Accountants

2017 Year-End • 2018 Taxbrief®

Together, Raising the Bar on Client Service

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# Overview

Paychex is committed to providing the highest quality of service to you and your clients. This Reference Guide for Accountants has been created to help you and your clients prepare and plan for year-end needs. It contains important information that should be verified for each client and critical 2018 payroll tax deposit rules, regulations, and deadlines. We value our business relationship and trust that this information will assist with year-end processing and planning. More details regarding year-end information can be found in the Paychex 2017 Employer Year-End Guide located at [paychex.com/resources/employers/referenceguide/index.aspx](http://paychex.com/resources/employers/referenceguide/index.aspx).

If you have any questions, please contact your sales representative. The content of this guide can also be viewed online at [paychex.com/accounting-professionals/publications](http://paychex.com/accounting-professionals/publications).

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This publication is designed to provide accurate information as of October 26, 2017, about the subject matter covered. It is furnished with the understanding that Paychex, Inc. is not engaged in rendering legal, accounting, or other professional advice. If legal advice or other expert advice is required, the service of a competent professional should be sought.

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# New Updates



## New 2017 Form W-2 Reporting Requirements for QSE-HRAs

Starting with the 2017 calendar year, employers who offer Qualified Small Employer Health Reimbursement Arrangements (QSE-HRAs) must report the permitted QSE-HRA benefit amount in **Box 12 Code FF** on employee Forms W-2. “Permitted benefit” is defined as the maximum payment or reimbursement amount that the employer made available to the employee under the terms of the QSE-HRA. For QSE-HRAs provided in 2017, the maximum reimbursement dollar amount is \$4,950 for employee-only arrangements and \$10,000 for employee and family member arrangements.

If any of your **Paychex clients** need to report this information on their employee 2017 Forms W-2, they should contact their payroll specialist and provide the necessary information before they process their last payroll this year. For more information on the reporting requirement, refer to the “What’s New” section of the IRS 2017 General Instructions for Forms W-2 and W-3.

## The Affordable Care Act (ACA) Update

Despite the flurry of activity during the year in Congress, there was no repeal and replace of the Affordable Care Act (ACA) – it is still the law of the land. Your applicable large employer (ALE) clients still have coverage guidelines to meet in order to avoid a potential assessment. According to the IRS, employers will begin to receive notices of a potential assessment for 2015 in late 2017. Additionally, in order to reconcile assessments, ALEs must file the associated information returns accurately and timely or they may face significant penalties. The 2017 tax reporting deadlines for ACA reporting are:

**January 31, 2018** – furnishing employees with Form 1095-C

**February 28, 2018** – filing copies of Forms 1094-C and 1095-C (if filing on paper)

**April 2, 2018** – filing copies of Forms 1094-C and 1095-C (if filing electronically)

## Paychex Can Help

As your partner, Paychex is uniquely positioned to help your clients stay in compliance with ACA provisions by providing the technology and expertise to:

- Help determine if their business is an applicable large employer (ALE)
- Help calculate how many full-time employees (FTEs) they have based on IRS definitions
- Provide information about coverage adequacy and affordability to help determine if they may be at risk for a potential ESR assessment\*
- Help prepare and file tax Forms 1094-C and 1095-C

If you have questions regarding how the ESR provisions may affect your Paychex clients, please contact our dedicated ESR team at **844-802-2248**, or visit [paychex.com/health-reform/esr/](http://paychex.com/health-reform/esr/).

\*For clients of Paychex Insurance Agency, Paychex Professional Employer Organization (PEO), or BeneTrac<sup>SM</sup>

# Year-End Reminders

The year-end deadline to report information or changes for 2017 is December 29, 2017, by 5 p.m. local time of the processing office, or before the first payroll that has a 2018 check date is processed, whichever is earlier. Our local offices will be closed Monday, December 25, 2017, and Monday, January 1, 2018. For specific holiday processing schedules, call your local Paychex branch.

## Verify that tax liabilities were collected for bonus checks

Bonus checks may be processed with your client's regular payroll, but must be processed independently if a separate payroll journal is necessary or the bonus payroll has a different date from the normal payroll date. Verify with your clients how the bonus checks are to be taxed and any adjustments that need to be withheld, as bonus checks may be handled differently than regular payroll checks.

## Confirm employee names and addresses

Have your clients review their lists of employee names and addresses and report changes to us by the year-end deadline. Ensure that your clients have the necessary federal and state withholding forms available when reporting new employees. Verify the correct name and social security number (SSN) for each employee. An SSN/name mismatch affects the employee's social security wage benefits; wages reported on Form

W-2 with a mismatch error will not be credited to that employee's personal earnings record. Instead, the wages will be housed in a "suspense file" until the error is corrected. If the error is not corrected, the wages will never be credited to that individual.

## Report other amounts on Form W-2, Box 14

The IRS allows employers to use Form W-2, Box 14 (Other), to report certain adjustments to an employee's pay (e.g., charitable contributions); these can be set up to print in Box 14. Your clients should use the following guidelines when choosing a title for the adjustment:

- Only the first five letters of the adjustment (earnings or deduction) will print in Box 14.
- Be descriptive. For example, "Misc" may not clearly substantiate a charitable contribution.
- The payroll contact can change your client's adjustment title before processing their Form W-2.

## Report third-party sick pay (disability payments)

Third-party companies are required to furnish employers with a sick pay statement of any disability insurance benefits paid to employees during 2017. If any client is notified with this information after reporting the last payroll of the year, they should call their payroll contact. If they have not already done so, please inform your clients to notify their insurance company that we will include third-party sick pay on the Forms W-2 that we prepare for them. Since third-party sick pay may affect quarter-end and year-end returns, including Forms W-2, the processing of returns will be delayed if sick pay is reported after the deadline date for year-end information. Clients can expect to receive their returns and Forms W-2 no later than **January 31, 2018**.



## REMINDER:

The IRS may charge employers a penalty of **up to \$260 for each return** or Form W-2 that has a missing or incorrect SSN or federal employer identification number (FEIN). We cannot file your clients' federal Forms W-2 electronically if a substantial percentage of the SSNs are missing and your clients have more than 10 employees.

# Year-End Reporting – Taxpay<sup>®</sup> and Non-Taxpay Clients

Again, the year-end deadline to report information or changes for 2017 is December 29, 2017, by 5 p.m. local time of the processing office, or before the first payroll that has a 2018 check date is processed, whichever is earlier.

Action Items	Taxpay Clients	Non-Taxpay Clients
<p>If not already done, these items should be reported to your client's payroll contact before the deadline:</p>	<ul style="list-style-type: none"> <li>• In-house payroll checks.</li> <li>• Voided payroll checks.</li> <li>• Third-party sick pay (disability payments).</li> </ul>	<ul style="list-style-type: none"> <li>• In-house payroll checks.</li> <li>• Voided payroll checks.</li> <li>• Third-party sick pay (disability payments).</li> <li>• Any tax deposits that were due but not remitted.</li> <li>• Tax deposits paid for an amount other than the amount reflected on the deposit notice.</li> </ul>
<p>If additional 2017 payroll entries are reported after the deadline, Paychex will:</p>	<ul style="list-style-type: none"> <li>• Collect and deposit any additional liability that may be required, but will not be responsible for any penalties or interest as a result of a late payment.</li> </ul>	<ul style="list-style-type: none"> <li>• Generate a new or replacement deposit notice.</li> </ul>
<p>If any client voids 2017 payroll entries after the deadline date, we will:</p>	<ul style="list-style-type: none"> <li>• Prepare their federal tax return, Form 941 or 944, showing the overpayment, and request a refund for them.</li> <li>• Prepare any required state quarterly returns or annual reconciliations, showing the overpayment. We will either request a refund or apply the overpayment to the next state tax deposit, based on the state's requirements.</li> </ul>	



## Year-End Reporting – Fringe Benefits

Any taxable cash or non-cash benefit – for example, personal use of company cars – must be included on Form W-2. Advise your clients to report these benefits before the last payroll for the year. Reporting taxable benefits with cash wages allows the appropriate withholding taxes to be deducted from an employee's check. Consider some common benefits your clients may have that should be reported:

- Group-Term Life Insurance
- Dependent Care Assistance
- Flexible Spending Account (FSA)
- Educational Assistance Program
- Deferred Compensation Plans
- Employer Contributions to Retirement Plans

For more details on the specific reporting requirements of the benefits above please contact your Paychex representative or refer to the online *Paychex 2017 Employer Year-End Guide* located at [paychex.com/resources/employers/referenceguide/index.aspx](http://paychex.com/resources/employers/referenceguide/index.aspx).

## ADDITIONAL REPORTING REQUIREMENTS:

### Taxable Adjustments for Separated Employees

Taxable adjustments [for example, personal use of a company car (PUC), or imputed value of group-term life insurance] should be reported with regular payroll whenever possible. This allows any required employee taxes to be withheld from wages. If taxable adjustments are reported without wages, your clients may be liable for the employee portion of taxes. Please keep this in mind when employees separate, either voluntarily or involuntarily, during the year.

If a client pays any part of an employee's income tax or FICA withholding, the amount paid must be reported as additional taxable wages for the employee. Additional employment taxes, both employee and employer portions, are due on this added income.

If a client cannot report taxable adjustments with an employee's last check, we can help them calculate the additional amount required to cover the employee FICA. This situation should be discussed with their payroll contact.

### Cost of Coverage Under Employer-Sponsored Health Plan

The IRS requires that employers issuing 250 or more Forms W-2 in the previous year report the cost of coverage under an employer-sponsored group health plan on their employees' Forms W-2. For Paychex to report these amounts on Forms W-2 for 2017, your clients must provide them to their payroll specialist/client service representative before the year-end reporting deadline.



# Important Tax Agency Notices

## IRS Federal Deposit Frequency Notices

Your clients' deposit frequency should be determined for 2018 by using the lookback period. Refer to IRS Notice 931 found at [irs.gov](https://www.irs.gov) for additional information about deposit rules and lookback period.

For clients who do not subscribe to our Taxpay service, we will instruct them to make deposits based on the deposit frequency we calculate using their previous payroll liability. Their January tax deposit notice will state their 2018 federal deposit frequency.

## EFTPS® Enrollment

For clients who are not on our Taxpay service, they can enroll with the Internal Revenue Service on their own using Form 9779, or visit [eftps.gov](https://www.eftps.gov). This will allow them to make a payment, and verify that payments are being posted properly to their account.

Clients on our Taxpay service may also enroll in the Electronic Federal Tax Payment System (EFTPS) to verify that payments are being posted properly to their account. It is ultimately the taxpayer's responsibility to ensure that all taxes are being remitted to the IRS on time. Using a payroll service does not absolve the employer of this responsibility.\*

## State Deposit and Electronic Funds Transfer (EFT) Requirement Notices

If a client receives a deposit-frequency notice or state notification of EFT requirements, please send us a copy of the document with their client number noted.

## State Unemployment Insurance (SUI) Rate Update

Your clients should receive notification of their SUI tax rate for 2018. We need this rate to calculate their SUI tax and SUI expense correctly; please send us a copy of the document with their client number noted.

\*The IRS requires us to notify our Taxpay clients that although Paychex is designated as the Reporting Agent on Form 8655 (Reporting Agent Authorization), this does not relieve our clients from liability if tax payments and/or returns are not remitted by the due date. The IRS recommends that clients enroll in and use EFTPS to ascertain whether an agent has made all required deposits on time. Most state agencies provide ways to verify tax payments as well; contact your state agency for this information. Please be assured that Paychex makes every effort to remit tax payments and returns on time. If any issues do arise, we work with your clients and the agency to resolve the situation.



# Electronic/Magnetic Media Filing

## Federal Forms W-2/W-3

The IRS requires employers with 250 or more Forms W-2 to file them electronically. Any employer who is required to file electronically and fails to do so may incur a penalty.

Paychex will electronically file employer federal Forms W-2 and W-3 to the Social Security Administration (SSA) for all clients. Your clients will still receive paper copies of employee Forms W-2 for their employees to file with their individual tax returns. We will include a Form W-3 facsimile in your clients' January tax packages. Please be aware of the following:

We will not be able to file Forms W-2 and W-3 electronically if:

- We do not have a valid federal employer identification number (FEIN);
- Your client has more than 10 employees and a substantial percentage of the social security numbers (SSN) are missing or invalid; or
- Your client has fewer than 250 employees and leaves our service on or before December 29, 2017.

**NOTE:** Incomplete employee information (name, address, SSN) could result in inaccurate or non-filing for certain agencies.

## Social Security Administration Note

The SSA has cautioned payroll service providers to watch for duplicate Form W-2 reporting. Duplicate filing occasionally occurs when clients transfer from one payroll service provider to another mid-year. Paychex will prepare and file Forms W-2 for tax year 2017 for all your clients who are on our service at the end of the year. In addition, if specifically requested and paid for, we will prepare Forms W-2 for your clients who were on our service in 2017 but left before the end of the calendar year.



## Employee Access Online

Your clients can offer their employees online access to view their Forms W-2, check stubs, retirement balances, health insurance information, and personal and payroll information from any browser or from free apps for smartphones or tablets. Convenient 24/7 online access reduces reliance on management for timely information.

## Federal Form 1099-MISC/Form 1096

The IRS requires payers with 250 or more Forms 1099-MISC to file electronically. A payer who is required to file electronically and fails to do so may incur a penalty. Paychex will electronically file payer federal Forms 1099-MISC and 1096 for all active clients. Your clients will still receive paper copies of their payer reference copy and payee Forms 1099-MISC. We will include a Form 1096 facsimile in your clients' January tax packages. We will not be able to file Form 1099-MISC electronically if:

- We do not have a valid FEIN for your client; or
- Your client has fewer than 250 employees and leaves our service on or before **December 29, 2017**.

## Declining Electronic/Magnetic Media Filing

If any client would prefer to file employer Forms W-2 or 1099-MISC on their own, they must complete a form that is available from their payroll contact.

Clients who use the Taxpay service through December 29, 2017, cannot decline electronic/magnetic media filing.

# Did You Know?

Our Paychex Flex® platform provides you and your clients access to 24/7 phone support from our industry-leading payroll specialists. You can take advantage of this extended and dedicated service any time you call your local branch after normal business hours!



## Federal Form 8027/8027-T for Restaurant Clients

There are additional tip reporting requirements for large food or beverage establishments. Paychex will file Forms 8027 and 8027-T to report tip allocations on behalf of your clients with our Tax Equity and Fiscal Responsibility Act (TEFRA) service.

## State Forms W-2/1099-MISC

Paychex will electronically file state Forms W-2 on magnetic media for clients who use our Taxpay service through December 29, 2017, and clients who are required to electronically file their information on magnetic media.

For a list of states where Paychex will file for all clients regardless of whether or not they use our Taxpay service, please see the *Paychex 2017 Employer Year-End Guide* located at: [paychex.com/resources/employers/referenceguide/index.aspx](http://paychex.com/resources/employers/referenceguide/index.aspx).

**Reminder:** If we process only a portion of your client's payroll and they are required to electronically file state information on magnetic media, their payroll contact should be notified. We will not be able to electronically file Forms W-2 and 1099-MISC on magnetic media on your clients' behalf if:

- We do not have a valid state identification number for them; or
- They have fewer employees than the state agency requirement, and leave our service on or before December 29, 2017.

Certain states require a valid social security number for each employee for electronic/magnetic media filing. We will electronically file Forms 1099-MISC on magnetic media for any client who meets the state and local requirements listed in the *Paychex 2017 Employer Year-End Guide* located at: [paychex.com/resources/employers/referenceguide/index.aspx](http://paychex.com/resources/employers/referenceguide/index.aspx).

# 2017 Year-End Checklist

Verify these items with your Paychex clients before the end of the year:

## Has this information been reported?

- All in-house payroll
- Voided checks
- Employee pension information
- Group-term life adjustments
- Tax deposits made for an amount other than the amount on the deposit notice
- Tip allocations for TEFRA
- Compensation adjustments paid to employees that need to be included on employee Form W-2 (e.g., charitable contributions, union dues)
- Other amounts in Form W-2, Box 14
- Taxable cash and non-cash fringe benefits (e.g., personal use of a company car)
- Third-party sick pay insurance benefits
- Educational assistance reimbursements
- Any dependent care services provided to employees under an employer-sponsored program
- Identification numbers for every tax agency

## Has this information been verified?

- Employees' names and addresses
- Employees' social security numbers (SSNs)
- Client's Forms W-2 delivery address
- Form 1099 payees' SSNs or taxpayer ID numbers
- Identification numbers for state and local agencies on each return

## Additional Reminders: Bonus Payrolls

- Bonus checks can be run with the client's regular payroll. If a different check date or period-end date is desired, the bonus checks must run as a separate payroll.
- Clients can temporarily override the direct deposit coding on bonus checks so their employees can receive "live" bonus checks.
- For clients using Taxpay or PAYEFT, we automatically pay deposits incurred by bonuses (even if checks are not generated by Paychex) as part of the service, as long as the information is reported by the year-end deadline date.
- If your clients are using a Paychex 401(k) plan offered through Paychex Retirement Services, we will automatically deduct any 401(k) contributions from the bonus checks of the employees participating in the plan. According to the plan, bonus pay is defined as compensation, and therefore must be reflected on Form W-2.

## Year-End Deadline Date

- The year-end deadline date for clients to report changes for 2017 is December 29, 2017, by 5 p.m. local time of the processing office, or before your client's first payroll that has a 2018 check date is processed, whichever is earlier.
- If payroll adjustments are necessary after the year-end deadline date, Paychex can reprocess tax returns; there is, however, an additional charge and a processing delay. If your clients anticipate the need for payroll adjustments, they should contact Paychex immediately so returns can be processed at no additional charge.

## Funding Responsibilities

- Processing large payroll liabilities may require funding Direct Deposit/Readychex and/or Taxpay liabilities by a secure wire method. Clients will be contacted after their payroll is processed when a wire is required.

# 2018 Taxbrief

This section includes 2018 payroll tax deposit rules, regulations, and deadlines. For additional information on any of the topics discussed in this *Taxbrief*, please consult *IRS Publication 15 (Circular E), Employer's Tax Guide* or *Publication 509, Tax Calendars*. Both of these publications are available at [irs.gov](https://www.irs.gov).

## Federal Tax Payments

Since 2011, federal taxes must be paid via Electronic Federal Tax Payment System (EFTPS) unless you owe \$2,500 or less with your quarterly Form 941. Details for enrolling in EFTPS are available at [eftps.gov](https://eftps.gov).

The Paychex Taxpay service offers an easy solution for EFTPS payroll tax enrollment and depositing.



## 2018 Tax Facts

Access important federal and state payroll and retirement rate information to customize for your firm in the areas you choose!

[paychex.com/accounting-professionals/tax-facts](https://paychex.com/accounting-professionals/tax-facts)

FICA Limits	2017	2018
Social Security (OASDI) Wage Base	\$127,200.00	\$128,400.00
Medicare Wage Base	No Limit	No Limit
OASDI Percentage	6.2%	6.2%
HI Percentage	1.45% (2.35% for individuals earning over \$200,000)	1.45% (2.35% for individuals earning over \$200,000)
Maximum OASDI Withholding	\$7,886.40	\$7,960.80
Maximum HI Withholding	No Limit	No Limit
Maximum FICA Withholding	No Limit	No Limit

For self-employed individuals, the 2018 social security wage base is \$128,400 with the social security tax rate remaining at 12.4%. There is no Medicare wage limit, and the Medicare tax rate remains at 2.9% (3.8% for those individuals earning over \$200,000). The tax applies to the net earnings from self-employment.

The information on this page was updated on Nov. 28, 2017 to reflect an adjustment with the 2018 Wage Base Limit.

# Federal Tax Return Due Dates

Form	Period	Due Date
940, Deposit of Unemployment Taxes	For companies with an accumulated unpaid liability over \$500 through December 2017	Jan 31, 2018
940, Annual Federal Unemployment Tax Return	For tax year 2017 with undeposited taxes of \$500 or less	Jan 31, 2018
941, Quarterly Federal Tax Return	For fourth quarter 2017 (10/1 - 12/31)	Jan 31, 2018
944, Annual Federal Tax Return	For tax year 2017 with undeposited taxes of \$2,500 or less	Jan 31, 2018
1096, Annual Summary and Transmittal of U.S. Information Returns with Forms 1099	For tax year 2017 <i>Note: The electronic filing due date is also January 31</i>	Jan 31, 2018
W-3, Transmittal of Income and Tax Statements with Forms W-2 (Copy A)	For tax year 2017 <i>Note: The electronic filing due date is also January 31</i>	Jan 31, 2018
941, Quarterly Federal Tax Return	For fourth quarter 2017 (10/1 - 12/31) if all taxes were deposited when due	Feb 12, 2018
944, Annual Federal Tax Return	For tax year 2017 if all taxes were deposited when due	Feb 12, 2018
940, Annual Federal Unemployment Tax Return	For tax year 2017 if all taxes were deposited when due	Feb 12, 2018
8027, Employer's Annual Information Return of Tip Income and Allocated Tips, and if required, Form 8027-T Transmittal	For tax year 2017 <i>Note: The electronic filing due date is April 2, 2018</i>	Feb 28, 2018
940, Deposit of Unemployment Taxes	For companies with an accumulated unpaid liability over \$500 through March 2018	April 30, 2018
941, Quarterly Federal Tax Return	For first quarter 2018 (1/1 - 3/31)	April 30, 2018
941, Quarterly Federal Tax Return	For first quarter 2018 (1/1 - 3/31) if all taxes were deposited when due	May 10, 2018
940, Deposit of Unemployment Taxes	For companies with an accumulated unpaid liability over \$500 through June 2018	July 31, 2018
941, Quarterly Federal Tax Return	For second quarter 2018 (4/1 - 6/30)	July 31, 2018
941, Quarterly Federal Tax Return	For second quarter 2018 (4/1 - 6/30) if all taxes were deposited when due	Aug 10, 2018
940, Deposit of Unemployment Taxes	For companies with an accumulated unpaid liability over \$500 through September 2018	Oct 31, 2018
941, Quarterly Federal Tax Return	For third quarter 2018 (7/1 - 9/30)	Oct 31, 2018
941, Quarterly Federal Tax Return	For third quarter 2018 (7/1 - 9/30) if all taxes were deposited when due	Nov 13, 2018
940, Deposit of Unemployment Taxes	For companies with an accumulated unpaid liability over \$500 through December 2018	Jan 31, 2019
940, Annual Federal Unemployment Tax Return	For tax year 2018 with undeposited taxes of \$500 or less	Jan 31, 2019
941, Quarterly Federal Tax Return	For fourth quarter 2018 (10/1 - 12/31)	Jan 31, 2019
944, Annual Federal Tax Return	For tax year 2018 (1/1 - 12/31)	Jan 31, 2019
941, Quarterly Federal Tax Return	For fourth quarter 2018 (10/1 - 12/31) if all taxes were deposited when due	Feb 11, 2019
940, Annual Federal Unemployment Tax Return	For tax year 2018 if all taxes were deposited when due	Feb 11, 2019

# Federal Tax Deposit Due Dates - 2018

## Semi-Weekly Deposit Due Dates

It is the employer's responsibility to determine the correct frequency that they should be using to deposit federal taxes. For all information related to monthly, semi-weekly, and same day depositors, please refer to *IRS Publication 15 (Circular E), Employer's Tax Guide* or *Publication 509, Tax Calendars*.

First Quarter		Second Quarter		Third Quarter		Fourth Quarter	
Payroll Check Date	Due Date	Payroll Check Date	Due Date	Payroll Check Date	Due Date	Payroll Check Date	Due Date
January 1–2	January 5	April 1–3	April 6	July 1–3	July 9 <sup>4</sup>	October 1–2	October 5
January 3–5	January 10	April 4–6	April 11	July 4–6	July 11	October 3–5	October 11 <sup>6</sup>
January 6–9	January 12	April 7–10	April 13	July 7–10	July 13	October 6–9	October 12
January 10–12	January 18 <sup>1</sup>	April 11–13	April 18	July 11–13	July 18	October 10–12	October 17
January 13–16	January 19	April 14–17	April 20	July 14–17	July 20	October 13–16	October 19
January 17–19	January 24	April 18–20	April 25	July 18–20	July 25	October 17–19	October 24
January 20–23	January 26	April 21–24	April 27	July 21–24	July 27	October 20–23	October 26
January 24–26	January 31	April 25–27	May 2	July 25–27	August 1	October 24–26	October 31
January 27–30	February 2	April 28–May 1	May 4	July 28–31	August 3	October 27–30	November 2
January 31–February 2	February 7	May 2–4	May 9	August 1–3	August 8	October 31–November 2	November 7
February 3–6	February 9	May 5–8	May 11	August 4–7	August 10	November 3–6	November 9
February 7–9	February 14	May 9–11	May 16	August 8–10	August 15	November 7–9	November 15 <sup>7</sup>
February 10–13	February 16	May 12–15	May 18	August 11–14	August 17	November 10–13	November 16
February 14–16	February 22 <sup>2</sup>	May 16–18	May 23	August 15–17	August 22	November 14–16	November 21
February 17–20	February 23	May 19–22	May 25	August 18–21	August 24	November 17–20	November 26 <sup>8</sup>
February 21–23	February 28	May 23–25	May 31 <sup>3</sup>	August 22–24	August 29	November 21–23	November 28
February 24–27	March 2	May 26–29	June 1	August 25–28	August 31	November 24–27	November 30
February 28–March 2	March 7	May 30–June 1	June 6	August 29–31	September 6 <sup>5</sup>	November 28–30	December 5
March 3–6	March 9	June 2–5	June 8	September 1–4	September 7	December 1–4	December 7
March 7–9	March 14	June 6–8	June 13	September 5–7	September 12	December 5–7	December 12
March 10–13	March 16	June 9–12	June 15	September 8–11	September 14	December 8–11	December 14
March 14–16	March 21	June 13–15	June 20	September 12–14	September 19	December 12–14	December 19
March 17–20	March 23	June 16–19	June 22	September 15–18	September 21	December 15–18	December 21
March 21–23	March 28	June 20–22	June 27	September 19–21	September 26	December 19–21	December 27 <sup>9</sup>
March 24–27	March 30	June 23–26	June 29	September 22–25	September 28	December 22–25	December 28
March 28–30	April 4	June 27–29	July 5 <sup>4</sup>	September 26–28	October 3	December 26–28	January 3, 2019 <sup>10</sup>
March 31	April 6	June 30	July 9 <sup>4</sup>	September 29–30	October 5	December 29–31	January 4, 2019

## Holidays

<sup>1</sup> January 15	Martin Luther King, Jr. Day	<sup>6</sup> October 8	Columbus Day
<sup>2</sup> February 19	Presidents' Day	<sup>7</sup> November 12	Veterans Day Observed
<sup>3</sup> May 28	Memorial Day	<sup>8</sup> November 22	Thanksgiving Day
<sup>4</sup> July 4	Independence Day	<sup>9</sup> December 25	Christmas Day
<sup>5</sup> September 3	Labor Day	<sup>10</sup> January 1, 2019	New Year's Day

Paychex will not observe the following holiday: Emancipation Day - April 16, 2018.

## Monthly Deposit Due Dates

First Quarter		Second Quarter	
Month Tax Liability Incurred	Due Date	Month Tax Liability Incurred	Due Date
January 2018	February 15, 2018	April 2018	May 15, 2018
February 2018	March 15, 2018	May 2018	June 15, 2018
March 2018	April 16, 2018	June 2018	July 16, 2018
Third Quarter		Fourth Quarter	
Month Tax Liability Incurred	Due Date	Month Tax Liability Incurred	Due Date
July 2018	August 15, 2018	October 2018	November 15, 2018
August 2018	September 17, 2018	November 2018	December 17, 2018
September 2018	October 15, 2018	December 2018	January 15, 2019

## Quarterly Deposit Due Dates

If an employer is unsure that liability will be less than \$2,500 for a quarter, it would be prudent to deposit in accordance with the monthly deposit rule. When the accumulated liability is \$2,500 or more in a quarter, an employer is subject to deposit penalties if monthly deposits were not made.

Quarter	Period	Due Date
1	For employers who accumulated less than \$2,500 in federal taxes during the first quarter (1/1 – 3/31)	April 30, 2018 Remit with Form 941
2	For employers who accumulated less than \$2,500 in federal taxes during the second quarter (4/1 – 6/30)	July 31, 2018 Remit with Form 941
3	For employers who accumulated less than \$2,500 in federal taxes during the third quarter (7/1 – 9/30)	October 31, 2018 Remit with Form 941
4	For employers who accumulated less than \$2,500 in federal taxes during the fourth quarter (10/1 – 12/31)	January 31, 2019 Remit with Form 941

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