

July 15

Employers

For Social Security, Medicare, and withheld income tax and nonpayroll withholding, deposit the tax for payments in June if the monthly rule applies.

July 31

Employers

For Social Security, Medicare and withheld income tax, file Form 941 for the second quarter of 2014. Deposit any undeposited tax. If your tax liability is less than \$2,500, you can pay it in full with a timely filed return. If you deposited the tax for the quarter in full and on time, you have until August 11 to file the return.

For federal unemployment tax, deposit the tax owed through June if more than \$500.

If you maintain an employee benefit plan with a calendar year end, file Form 5500 or 5500-EZ for calendar year 2013.



August 11

Employers

For Social Security, Medicare, and withheld income tax, file Form 941 for the second quarter of 2014. This due date applies only if you deposited the tax for the quarter in full and on time.

August 15

Employers

For Social Security, Medicare, withheld income tax, and nonpayroll withholding, deposit the tax for payments in July if the monthly rule applies.

