



2025 Withholding and Transit Tax Calendar and Important Due Dates

January

- 15 – Monthly payment due for December payroll (if monthly depositor).
- 31 – Q4 2024, Form OQ, Form OA, Form OR-STT-2 (if necessary) due, 2024 W-2 and Form OR-WR.
- 31 – Q4 2024, Form OQ and payments due (if quarterly depositor).

February

- 17 – Monthly payment due for January payroll (if monthly depositor).

March

- 17 – Monthly payment due for February payroll (if monthly depositor).
- 31 – 1st quarter 2025 ends.

April

- 15 – Monthly payment due for March payroll (if monthly depositor).
- 30 – Q1 2025, Form OQ.
- 30 – Q1 2025, Form OQ payment due (if quarterly depositor).

May

- 15 – Monthly payment due for April payroll (if monthly depositor).

June

- 16 – Monthly payment due for May payroll (if monthly depositor).
- 30 – 2nd quarter 2025 ends.

July

- 15 – Monthly payment due for June payroll (if monthly depositor).
- 31 – Q2 2025, Form OQ due
- 31 – Q2 2025, Form OQ payments due (if quarterly depositor).

August

- 15 – Monthly payment due for July payroll (if monthly depositor).

September

- 15 – Monthly payment due for August payroll (if monthly depositor).
- 30 – 3rd quarter 2025 ends.

October

- 15 – Monthly payment due for September payroll (if monthly depositor).
- 31 – Q3 2025, Form OQ.
- 31 – Q3 2025, Form OQ payments due (if quarterly depositor).

November

- 17 – Monthly payment due for October payroll (if monthly depositor).

December

- 15 – Monthly payment due for November payroll (if monthly depositor).
- 31 – 4th quarter 2025 ends.

Note:

Semi-weekly deposit schedule:

If the payroll day falls on a: Wednesday, Thursday, or Friday then pay taxes by: The following Wednesday

If the payroll day falls on a: Saturday, Sunday, Monday, or Tuesday then pay taxes by: The following Friday