

## JANUARY

Su	Mo	Tu	We	Th	Fr	Sa
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

Forms & Resource Links:

**Forms W-2 and W-3:** Report the total salary and wages paid to employees.

**Form 941:** Report income tax, Social Security tax, and Medicare tax withheld from employees' paychecks.

**Form 944:** Annual equivalent of the quarterly Form 941 for small businesses whose annual liability for Medicare, Social Security, and federal income taxes withheld from employees is \$1,000 or less.

Important Dates:

1. New Year's Day  
Check for new minimum wage adjustments
20. Martin Luther King Jr. Day
31. Employers Annual Federal Tax Return (Form 944) due  
W-2 & 1099 distribution deadline  
File Forms W-2 and W-3 with Social Security Administration  
Quarterly Forms 941 and 720 due  
Forms 1095-B & 1095-C delivered to employees  
Form 1099-NEC sent to IRS & workers  
Annual Form 940 due (if quarterly FUTA taxes not paid when due)

**Form 720:** Quarterly Federal Excise Tax Return for businesses that sell goods or services subject to excise tax.

**Forms 1095-B & 1095-C:** Report health coverage information about covered employees.

**Form 1099-NEC:** Report non-employee compensation (formerly Form 1099-MISC).

**Form 940:** Report annual Federal Unemployment Tax Act (FUTA) tax.

## FEBRUARY

Black History Month

Su	Mo	Tu	We	Th	Fr	Sa
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	1

Forms & Resource Links:

**OSHA Form 300A:** Summary of work-related injuries and illnesses.

**Form 8027:** Report total sales, charged tips, total reported tips, and charged sales for large food & beverage establishments only.

Important Dates:

1. Post OSHA Form 300A
10. Annual Form 940 due (if quarterly FUTA taxes paid when due)
14. PBJ Reports due
15. W-4 changes due
17. Presidents' Day
17. Form 1099-MISC (only if amounts are reported in boxes 8 & 10) sent to recipients
28. ACA forms paper filing deadline, including Form 1095-C  
Paper form 1099-MISC due  
File Form 8027

**PBJ Reports:** Long-term care facilities' report of staffing data.

**Form W-4:** Report employee federal income tax withholding.

**Form 1099-MISC:** Report non-employment payments.