

Withholding Tax Return and Deposit Due Dates

You must electronically file your Withholding Tax returns and deposit (pay) the tax you withheld by the due dates listed below.

Note: If the due date falls on a weekend or legal holiday, your return or deposit is due on the next business day.

Return Due Dates

Return due dates depend on whether you are a quarterly filer or an annual filer. Most employers are required to file quarterly returns.

Frequency	For quarter ending:	You must file by:
1st Quarter (Jan. – Mar.)	Mar. 31	Apr. 30
2nd Quarter (April – Jun.)	Jun. 30	Jul. 31
3rd Quarter (July – Sep.)	Sep. 30	Oct. 31
4th Quarter (Oct. – Dec.)	Dec. 31	Jan. 31
Annual (See annual filer requirements below)	—	Jan. 31

Annual filer requirements – To qualify for annual filing, you must have a filing history of \$500 or less of withholding in the prior calendar year. You may receive a letter from the Minnesota Department of Revenue if you qualify for annual filing.

Deposit Due Dates

Deposit due dates depend on your federal Withholding Tax deposit schedule and how much Minnesota tax you withheld.

Frequency	If you withheld:	Then your deposit is due:
Semiweekly	More than \$1,500 in the previous quarter and the Internal Revenue Service (IRS) requires you to deposit semiweekly	<ul style="list-style-type: none"> • Wed after payday if payday falls on a Wed, Thu, or Fri • Fri after payday if payday falls on a Sat, Sun, Mon, or Tue
Monthly	More than \$1,500 in the previous quarter and the IRS requires you to deposit monthly	15th day of the following month
Annual	Less than \$500 prior to Dec. 1 (See annual deposit exception below)	Jan. 31
Exception – Quarterly	\$1,500 or less in the previous quarter and you filed that quarter’s return on time	April 30, July 31, Oct. 31 and Jan. 31

Annual deposit exception – Each time your total tax withheld exceeds \$500, you must deposit by the last day of the month following the month in which withholding exceeds \$500.

Seasonal Option

If you consistently withhold tax in the same one, two, or three quarters each calendar year, you can file returns and deposit tax for only the quarters you pay wages. If you meet this requirement, contact us at **651-282-9999** or withholding.tax@state.mn.us to update your account. Use the above due dates when you file returns and deposit tax for active quarters.