

## 1. Monthly Depositor

- **Who qualifies:** Employers with a smaller annual payroll tax liability (generally  $\leq$  \$50,000 in lookback period).
  - **Deposit deadline:** Taxes for an entire **calendar month** are due by the **15th of the following month**.
  - **Example:**
    - All payrolls paid in **August** → deposit due by **September 15**.
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## 2. Semi-Weekly Depositor

- **Who qualifies:** Employers with a larger annual payroll tax liability (generally  $>$  \$50,000 in lookback period).
  - **Deposit deadlines:** Based on the **day of the week employees are paid**:
    - If payday is **Wednesday, Thursday, or Friday** → deposit by the following **Wednesday**.
    - If payday is **Saturday, Sunday, Monday, or Tuesday** → deposit by the following **Friday**.
  - **Example:**
    - Payday on **Friday, Aug 16** → taxes due by **Wednesday, Aug 21**.
    - Payday on **Tuesday, Aug 20** → taxes due by **Friday, Aug 23**.
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### ✓ Key Differences at a Glance:

Frequency	Who Uses It	Deposit Covers	Deposit Due Date
Monthly	Smaller payroll tax liability ( $\leq$ \$50K)	Entire month's liability	15th of the following month
Semi-Weekly	Larger payroll tax liability ( $>$ \$50K)	Each payday's liability	Wed (for Wed–Fri paydays) / Fri (for Sat–Tue paydays)