



21719 Howard Street
P.O. Box 41
Reed City, MI 49677
Tel. (231) 832-2573
Fax (231) 525-2252
payroll@cbstaxrc.com

DUE DATES

For _____ Payday, Payroll Submission Form must be received on _____.

Payroll is to be **PICKED UP / DELIVERED / MAILED** on _____.

The following people are authorized to receive payroll: _____

initials

- EFTPS:** Paid via electronic withdrawal monthly on the **15th** of the month
(e.g. Federal payroll taxes for payroll in September will be due on the 15th of October)
Pays Employer and Employee portions of FICA, Medicare and Employee Withholding
- MI WITHHOLDING:** Paid via electronic withdrawal **monthly/quarterly/annually** on the **20th** of the month
(e.g. MI Withholding for payroll in September will be due on the 20th of October)
Pays Employee Michigan Withholding
- SALES/USE TAX:** Paid via electronic withdrawal monthly on the **20th** of the month with MI Withholding
Pays Sales and Use Tax
- FORM 941:** Form only, due **31st** day of the month following the end of a quarter
(e.g. Payroll July – September will have its 941 due October 31st)
Reports the total gross payroll and Federal Withholding, FICA and Medicare for the quarter
- BR 941:** Form and payment, due **31st** day of the month following the end of a quarter
(e.g. Payroll July – September will have its BR 941 due October 31st)
Reports the gross payroll for the quarter submits the Big Rapids City Tax Withholding
- MI UIA:** Paid and reported electronically with withdrawal on the **25th** day of the month following the end of a quarter
(e.g. Payroll July – September will have its UIA due October 31st)
Employer paid Michigan Unemployment
- FUTA/Form 940:** Paid electronically and reported annually on the **31st** day of January for prior year
(e.g. Payroll for 2017 will have its FUTA tax and form 940 due on January 31, 2018)
Employer paid Federal Unemployment
- W2:** Due **31st** of January for prior year
(e.g. Payroll for 2017 will have its W2s sent out by January 31, 2018)
Employee Annual Wage Statement

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