WORKSHEET FOR SOCIAL SECURITY (FICA) / FEDERAL TAX DEPOSITS

Name _____ YEAR 2026 *FINAL DEPOSIT FROM 2025 PAID JANUARY 2027* $_____

MONTH	(1) Gross Taxable Wages of All Employees Subject to FICA Tax	(2) FICA Rate for Both Halves Due	(3) FICA Dollar Amount Due	(4) Federal Income Tax Withheld on All Employees	(5) Monthly Tax Liability $ Amt. Due	(6) Deposit Due Date	(7) Amount You Deposited
January		15.3%				2/15	
February		15.3%				3/15	
March		15.3%				4/15	
April		15.3%				5/15	
May		15.3%				6/15	
June		15.3%				7/15	
July		15.3%				8/15	
August		15.3%				9/15	
September		15.3%				10/15	
October		15.3%				11/15	
November		15.3%				12/15	
December		15.3%				1/15	
==========						FINAL DEPOSIT	
TOTALS						TOTAL	

COLUMN EXPLANATION & INSTRUCTIONS BELOW

(1) Insert the total of ALL wages paid which are subject to social security and medicare taxes during that month.

(2) This column is the rate for 2025 FICA Taxes: 7.65% employer contributed + 7.65% withheld from employee = 15.3% FICA

(3) Multiply column (1) times the column (2) rate of 15.3% (.153) and insert the answer in column (3).

(4) Enter the total federal withholding from all employees for the month you are working on.

(5) Add column (3) plus column (4) to get the monthly tax liability.

(6) Payment for the current month's liability is due at the IRS on the 15th day of the following month unless that day is a weekend or legal holiday (or you are classified as a semi-weekly depositor)

(7) Indicate the amount you deposited which should be the amount from column (5).

IRS has made it MANDATORY to use the EFTPS electronic system to make your payments via telephone or computer.

When making 943 deposits using EFTPS your tax period is "25" for year 2025.

When making 941 deposits enter the quarter for which the wages are being deposited… ie. 1st quarter = 1