

# 2026 Payroll & Tax Calendar

## CALENDAR OF IMPORTANT PAYROLL DATES FOR 2026

February 2	<ul style="list-style-type: none"> <li>Fourth quarter 2025 payroll reports due (Fed Form 941, Oregon Form OQ)</li> <li>Annual 2025 payroll reports due (Fed Forms 940, 943, 944 &amp; 945, Oregon Form OA for Domestic Employers and Oregon Form WA for Agricultural)</li> <li>Distribute Forms W-2 to employees</li> <li>File Copy A of all paper Forms W-2 with Form W-3, or file electronic Forms W-2 with Social Security Administration</li> <li>File Forms W-2 electronically with the State of Oregon via IWire</li> <li>Distribute Forms 1099-MISC and 1099-NEC to recipients</li> <li>File Copy A of paper Form 1099-NEC with Form 1096, or file electronic Form 1099-NEC. You must also file electronically with State using IWire for any amount of 1099s issued.</li> <li>2025 Oregon Form WR due. <b>Starting with 2019 return, must be filed through Oregon Revenue Online</b></li> </ul>
March 2	File Copy A of paper Form 1099-MISC, 1099-DIV, 1099-INT, 1099-R, 1099-C, 1098 and 1098-T, along with Form 1096, Form 8922 due to IRS for 3 <sup>rd</sup> Party Sick Pay
March 31	File electronic Form 1099-MISC
April 30	First quarter 2026 payroll reports due (Fed Form 941, Oregon Form OQ). <b>Oregon Form OQ (including STT and Paid Leave Oregon) must be filed through FRANCES</b>
July 31	Second quarter 2026 payroll reports due (Fed Form 941, Oregon Form OQ). <b>Oregon Form OQ (including STT and Paid Leave Oregon) must be filed through FRANCES</b>
November 2	Third quarter 2026 payroll reports due (Fed Form 941, Oregon Form OQ). <b>Oregon Form OQ (including STT and Paid Leave Oregon) must be filed through FRANCES</b>

**CALENDAR OF ESTIMATED INDIVIDUAL TAX PAYMENTS FOR 2026**

January 15	Individual estimated tax payments are due for 4th quarter of 2025 (IRS Form 1040ES and Oregon Form 40ES)
April 15	Individual estimated tax payments are due for 1st quarter of 2026 (IRS Form 1040ES and Oregon Form 40ES)
June 15	Individual estimated tax payments are due for 2nd quarter of 2026 (IRS Form 1040ES and Oregon Form 40ES)
September 15	Individual estimated tax payments are due for 3rd quarter of 2026 (IRS Form 1040ES and Oregon Form 40ES)