

# EMPLOYER REPORTING

## Payroll Filing

MainePERS requires most employers to report employee payroll information on a monthly basis. The due date for monthly employer payroll filings is the fifteenth day of the month following the payroll-filing period being reported. This due date applies to the Monthly Payroll Detail Filing and the applicable payment. Payments should be made electronically by the applicable due date. Chapter 201 of the MainePERS Rules provides for interest to be assessed on delinquent payments.

## Employer Payroll Report and Payment Due Dates

Employer payroll reports and payments are due no later than 15 days after the end of each month. The due date is advanced to the next business day in instances when the 15th of the month falls on a weekend or holiday. **On-time reporting and payment are required, in order to be in compliance with Internal Revenue Service regulations.** The following are the payroll report and payment due dates for 2024:

2024	
Covered Month	File and Payment Due
January	February 15, 2024
February	March 15, 2024
March	April 16, 2024
April	May 15, 2024
May	June 17, 2024
June	July 15, 2024
July	August 15, 2024
August	September 16, 2024
September	October 15, 2024
October	November 15, 2024
November	December 16, 2024
December	January 15, 2025