



Electronic Payment Options For Quarter-Monthly (Weekly) Withholding Tax Filers

Income tax withheld by your company falls within the provisions of [Section 143.225, RSMo](#), which requires you to electronically submit Missouri withholding tax payments on a quarter-monthly basis. Quarter-Monthly periods are defined as:

1. The first seven days of the calendar month.
2. The 8th to the 15th day of the calendar month.
3. The 16th to the 22nd day of the calendar month.
4. The 23rd day to the end of the calendar month.

As a quarter-monthly filer, you are required to pay at least 90 percent of the actual tax due within three banking days following the end of the quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment is necessary. Your monthly Employer's Return of Income Taxes Withheld (Form MO-941), reporting your actual withholding tax liability for the month, is still due on the 15th of each month (or the next business day if the 15th falls on a weekend or holiday) following the month you collect the taxes, and at the end of the month following the third month of the quarter. Any additional tax due must be paid on or before the due date of the monthly tax return. See the Employer's Tax Guide ([Form 4282](#)) for additional information regarding quarter-monthly payments.

All employers subject to the requirement of quarter-monthly filing must file and pay employer withholding tax electronically. Quarter-monthly filers must submit an Employer's Return of Income Taxes Withheld (Form MO-941), after making quarter-monthly payments. Option 1 and Option 2 filers can choose to submit the reconciliation online through our website at: mytax.mo.gov/rptp/portal/home/fileandpaybusinessstaxesonline. Because of the electronic filing requirement, paper returns and payment vouchers will no longer be available for quarter-monthly filers. Amended returns, however, must still be submitted by paper. Blank copies of amended returns are available at: dor.mo.gov/forms/.

Option 1:



Quarter-Monthly filers can make withholding tax payments online using a credit card or Electronic Bank Draft (E-Check) through our website mytax.mo.gov/rptp/portal/home/fileandpaybusinessstaxesonline.

- All valid withholding tax filers (with account in an active status) can use this system.
- The system will ask for your Missouri Tax Identification Number, tax period, and the amount of payment.
- Other payment information will be needed such as name, address, credit card number, or bank routing and account number, etc.
- A payment can be scheduled up to 45 days in advance.
- The postmark date of the transaction is the date the payment is effective.
- The payment will process within 2-3 working days of the effective date.
- The monthly Form MO-941 reconciliation can be submitted using this online system after all Quarter-Monthly payments have been made for that month.

Option 2:



Quarter-Monthly filers May also elect to make their withholding tax payments using the Automated Clearing House Credit (ACH) method.

- To make payments through the ACH Credit Payment method, you must make arrangements with your financial institution or service provider to originate the transaction and pay the associated costs.
- You must work with your financial institution or service provider to ensure that the required "TXP" tax information is transmitted with the payment. The Electronic File Specifications and Record Layouts for EFT of Business Tax Return and Payment Using ACH Credit with TXP Addendum ([Form 4585](#)) may be used for reference.
- After sending a pre-notification test, please contact the Department at (573) 751-8150 to verify if the test was successful.
- The postmark date of the transaction is the Federal Reserve settlement date.
- Work with your financial institution or service provider to ensure payments are timely.
- If you have questions regarding electronic payment options, call (573) 751-8150.

2023 Quarter-Monthly Withholding Payment Due Dates

| Tax Period | Period Covered | Due Date |
|---------------|----------------|--------------|
| January 2023 | Jan 01 - 07 | Jan 11, 2023 |
| | Jan 08 - 15 | Jan 19, 2023 |
| | Jan 16 - 22 | Jan 25, 2023 |
| | Jan 23 - 31 | Feb 03, 2023 |
| February 2023 | Feb 01 - 07 | Feb 10, 2023 |
| | Feb 08 - 15 | Feb 21, 2023 |
| | Feb 16 - 22 | Feb 27, 2023 |
| | Feb 23 - 28 | Mar 03, 2023 |
| March 2023 | Mar 01 - 07 | Mar 10, 2023 |
| | Mar 08 - 15 | Mar 20, 2023 |
| | Mar 16 - 22 | Mar 27, 2023 |
| | Mar 23 - 31 | Apr 05, 2023 |
| April 2023 | Apr 01 - 07 | Apr 12, 2023 |
| | Apr 08 - 15 | Apr 19, 2023 |
| | Apr 16 - 22 | Apr 26, 2023 |
| | Apr 23 - 30 | May 03, 2023 |
| May 2023 | May 01 - 07 | May 10, 2023 |
| | May 08 - 15 | May 18, 2023 |
| | May 16 - 22 | May 25, 2023 |
| | May 23 - 31 | Jun 05, 2023 |
| June 2023 | Jun 01 - 07 | Jun 12, 2023 |
| | Jun 08 - 15 | Jun 21, 2023 |
| | Jun 16 - 22 | Jun 27, 2023 |
| | Jun 23 - 30 | Jul 06, 2023 |

| Tax Period | Period Covered | Due Date |
|----------------|----------------|--------------|
| July 2023 | Jul 01 - 07 | Jul 12, 2023 |
| | Jul 08 - 15 | Jul 19, 2023 |
| | Jul 16 - 22 | Jul 26, 2023 |
| | Jul 23 - 31 | Aug 03, 2023 |
| August 2023 | Aug 01 - 07 | Aug 10, 2023 |
| | Aug 08 - 15 | Aug 18, 2023 |
| | Aug 16 - 22 | Aug 25, 2023 |
| | Aug 23 - 31 | Sep 06, 2023 |
| September 2023 | Sep 01 - 07 | Sep 12, 2023 |
| | Sep 08 - 15 | Sep 20, 2023 |
| | Sep 16 - 22 | Sep 27, 2023 |
| | Sep 23 - 30 | Oct 04, 2023 |
| October 2023 | Oct 01 - 07 | Oct 12, 2023 |
| | Oct 08 - 15 | Oct 18, 2023 |
| | Oct 16 - 22 | Oct 25, 2023 |
| | Oct 23 - 31 | Nov 03, 2023 |
| November 2023 | Nov 01 - 07 | Nov 13, 2023 |
| | Nov 08 - 15 | Nov 20, 2023 |
| | Nov 16 - 22 | Nov 28, 2023 |
| | Nov 23 - 30 | Dec 05, 2023 |
| December 2023 | Dec 01 - 07 | Dec 12, 2023 |
| | Dec 08 - 15 | Dec 20, 2023 |
| | Dec 16 - 22 | Dec 28, 2023 |
| | Dec 23 - 31 | Jan 04, 2024 |

Monthly Withholding Return Due Dates

| Reporting Period | Due Date |
|------------------|--------------|
| Jan 2023 | Feb 15, 2023 |
| Feb 2023 | Mar 15, 2023 |
| Mar 2023 | May 01, 2023 |
| Apr 2023 | May 15, 2023 |
| May 2023 | Jun 15, 2023 |
| Jun 2023 | Jul 31, 2023 |
| Jul 2023 | Aug 15, 2023 |
| Aug 2023 | Sep 15, 2023 |
| Sep 2023 | Oct 31, 2023 |
| Oct 2023 | Nov 15, 2023 |
| Nov 2023 | Dec 15, 2023 |
| Dec 2023 | Jan 31, 2024 |

Quarterly Withholding Return Due Dates

| Reporting Period | Due Date |
|------------------|--------------|
| Jan - Mar 2023 | May 01, 2023 |
| Apr - Jun 2023 | Jul 31, 2023 |
| Jul - Sep 2023 | Oct 31, 2023 |
| Oct - Dec 2023 | Jan 31, 2024 |

If you have any questions or require additional information, please contact us at:

Missouri Department of Revenue
P.O. Box 3375
Jefferson City, MO 65105-3375

E-mail: withholding@dor.mo.gov

Fax: (573) 522-6816

Telephone: (573) 522-0967

Visit dor.mo.gov/taxation/business/tax-types/withholding/efile-requirements.html for additional information.