

AT A GLANCE: KEY 2024-2025 TAX FIGURES AND FILING DEADLINES

IRA Contribution (Traditional & Roth)	
2024 Contribution Amount	\$7,000
2024 Catch-up (over age 50)	\$1,000
Last day to contribute for 2024:	4/15/2025*
2025 Contribution Amount	\$7,000
2025 Catch-up (over age 50)	\$1,000

401(k)/403(b) Contribution (2024-2025)	
2024 Payroll Contributions	\$23,000
2025 Payroll Contributions	\$23,500
2024 Catch-up (over age 50)	\$7,500
2025 Catch-up (over age 50)	\$7,500
2025 Catch-up (age 60-63)	\$11,250

HSA Contribution (2024)	
Self Only:	\$4,150
Family	\$8,300
2024 Catch-up (over age 55)	\$1,000
Last day to contribute for 2024:	4/15/2025*

Estate & Gift Tax Limitations (2024-2025)	
2024 Annual Exclusion	\$18,000
2024 Unified Exemption	\$13,610,000
2025 Annual Exclusion	\$19,000
2025 Unified Exemption	\$13,990,000

IMPORTANT TAX DEADLINES & DUE DATES (for calendar year taxpayers)

Due Date: 4th Quarter 2024 estimated tax payment for individuals. January 15, 2025*

Due date for employers to send W-2 forms to employees. January 31, 2025

Deadline: Certain Forms 1099 (1099-NEC, 1099-MISC, 1099-K) filings. January 31, 2025

TAX DAY: partnerships & S Corporation tax return or extension filings. March 17, 2025*

TAX DAY: individuals, gift tax, trusts & estates, and C Corps tax return or extension filings;

Foreign Bank and Financial Reporting form (FBAR) FinCEN Report 114. April 15, 2025*

Due date to pay 2024 taxes to avoid underpayment penalties and interest April 15, 2025*

Tax is due even if you file an extension. An extension only grants extra time to file the tax return.

*An extension is **not** extra time to pay; a balance due will incur late payment penalties & interest.*

Last day to make 2024 IRA and HSA contributions. April 15, 2025*

Due Date: 1st Quarter 2025 estimated tax payment for individuals. April 15, 2025*

Due dates for 2nd Quarter - 4th Quarter 2025 estimated tax payments for individuals. June 16, 2025*

Sept 15, 2025*

January 15, 2026

TAX DAY: tax-exempt nonprofit organizations (Form 990). May 15, 2025*

Extension Deadline: partnership & S Corporation tax returns. Sept 15, 2025*

Extension Deadline: trusts and estates. Sept. 30, 2025

Extension Deadline: individuals, gift tax return, Foreign Financial Reporting, C Corps. October 15, 2025

Extension Deadline: tax-exempt nonprofit organizations. November 15, 2025

**Extended to October 15, 2025 for Taxpayers affected by the California wildfires. [Click here for link to IRS IR-2025-10](#)*

Due date to take your required minimum distribution if you were 73 or older in 2024. December 31, 2025

If you turned 73 in 2024, this is the first year you must take a required minimum distribution (RMD).

Due date to take your first RMD for 2024 April 1, 2025

Due date to take your required minimum distribution for 2025 December 31, 2025

Please note: if you wait until 4/1/25 to take your 2024 RMD, you will include two RMDs in income in 2025