Changes made from the 2025 Form 941 and the 2026 Form 941

For the 2026 tax year, employers filing IRS Form 941 (Employer's Quarterly Federal Tax Return) should use the March 2026 revision . Key changes and updates for the 2026 tax year include:

- **Updated Social Security Wage Base:** The Social Security wage base limit has been updated to $184,500 .
- **New "Aggregate Return Filers Only" Section:** The 2026 version of Form 941 includes a new section specifically for aggregate return filers .