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October 9, 2025

## **Updated filing requirements for employers to take effect in 2026**

SANTA FE — Starting Jan. 1, 2026, all employers must electronically file and pay quarterly wage withholding, non-wage withholding, and workers' compensation fees.

Previously, only employers with 25 or more employees were required to file and pay their quarterly withholding returns electronically. Now, all employers will electronically file and pay.

In an effort to make filing as efficient as possible for employers, the workers' compensation return has been combined with the electronic quarterly withholding return.

Also, effective Jan. 1, 2026, quarterly wage withholding and workers' compensation fee returns will be due the 25<sup>th</sup> of each month following the close of each calendar quarter. Previously, these returns were due on the last day of the month following the quarter close.

By moving the deadline from the last day of a month to the 25<sup>th</sup>, these changes align the deadline for employers to file and pay wage withholding and workers' compensation fees with deadlines businesses already follow to file and pay the gross receipts tax.

Employers also must electronically file their annual statement of withholding, which is due to the department each Jan. 31. Previously, only employers with more than 25 employees were required to e-file this annual withholding statement.

The department accepts credit card, ACH debit, and ACH credit as electronic methods of remitting tax payments.

These changes are the result of House Bill 218, enacted in the 2025 regular legislative session, and sponsored on behalf of the department by Representative Derrick Lente. The changes continue an effort by the department to modernize tax administration.

“Electronic returns and payments mean fewer mistakes and more efficient tax administration – which means better customer service. This is another great step to make Tax & Rev as effective as possible,” said **Secretary of Taxation and Revenue Stephanie Schardin Clarke**.

Electronic filings can be completed on the Taxpayer Access Point (TAP) at <https://tap.state.nm.us/Tab>.

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*The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.*

*The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.*

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