

2017 California Payroll Taxes

CALIFORNIA TAXES	UI Unemployment Insurance	ETT Employment Training Tax	SDI State Disability Insurance	PIT Personal Income Tax (State Income Tax)
Who Pays	Employer	Employer	Employee	Employee
Rate	3.4% ¹	0.1%	0.9%	Use Tables ²
Wage Limit	\$7,000	\$7,000	\$110,902	None

Important Due Dates

California Filing Forms	Period	Due Date*
DE 9/DE 9C	1 st Quarter (Jan, Feb, Mar)	May 1, 2017
DE 9/DE 9C	2 nd Quarter (Apr, May, Jun)	July 31, 2017
DE 9/DE 9C	3 rd Quarter (Jul, Aug, Sep)	October 31, 2017
DE 9/DE 9C	4 th Quarter (Oct, Nov, Dec)	January 31, 2018

*If the delinquent date falls on a Saturday, Sunday, or holiday, the delinquent date becomes the next business day.

Quarterly Contribution Return and Report of Wages, [DE 9](#); Quarterly Contribution Return and Report of Wages (Continuation), [DE 9C](#)

¹New employers pay 3.4 percent for up to three years.

²Refer to the *California Employer's Guide*, [DE 44](#), on the Employment Development Department (EDD) website at www.edd.ca.gov.

For assistance, please contact the Taxpayer Assistance Center at 888-745-3886, Monday through Friday, 8 a.m. to 5 p.m. (Pacific Time).