

## 2018 Federal and State Payroll Taxes

Federal Taxes	FUTA Federal Unemployment	FICA Social Security Tax	FICA Medicare Tax	FIT Federal Income Tax
Employer Pays	0.6% <sup>1</sup>	6.2%	1.45%	
Employee Pays		6.2%	1.45% <sup>2</sup>	Use Tables <sup>3</sup>
Wage Limit	\$7,000	\$128,700	None	None
Form	940	941	941	941

State Taxes	UI Unemployment Insurance	ETT Employment Training Tax	SDI State Disability Insurance	PIT Personal Income Tax (State Income Tax)
Employer Pays	3.4% <sup>4</sup>	0.1%		
Employee Pays			1.0%	Use Tables <sup>5</sup>
Wage Limit	\$7,000	\$7,000	\$114,967	None

### Important Due Dates

Federal Forms	State Forms	Period	Due Date*
Form 941	DE 9/DE 9C	1 <sup>st</sup> Quarter (Jan, Feb, Mar)	April 30, 2018
Form 941	DE 9/DE 9C	2 <sup>nd</sup> Quarter (Apr, May, Jun)	July 31, 2018
Form 941	DE 9/DE 9C	3 <sup>rd</sup> Quarter (Jul, Aug, Sep)	October 31, 2018
Form 941	DE 9/DE 9C	4 <sup>th</sup> Quarter (Oct, Nov, Dec)	January 31, 2019
Form 940		Entire Year	January 31, 2019
Form W-2 to employees		Entire Year	January 31, 2019
Forms W-2 and W-3 to SSA <sup>6</sup>		Entire Year	January 31, 2019

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

State Forms, Employment Development Department (EDD): *Quarterly Contribution Return and Report of Wages*, [DE 9](#), and *Quarterly Contribution Return and Report of Wages (Continuation)*, [DE 9C](#)

Federal Forms, Internal Revenue Service (IRS): *Employer's Quarterly Federal Tax Return*, Form 941, *Employer's Annual Federal Unemployment Tax Return*, Form 940, *Wage and Tax Statement*, Form W-2, and *Transmittal of Wage and Tax Statements*, Form W-3

<sup>1</sup>This discounted FUTA rate can be used if: all UI taxes for 2018 have been paid in full by January 31, 2019; the employer has no out-of-state employees; and the state is not a credit reduction state. If it is a credit reduction state, see Instructions for Form 940 and Schedule A for Form 940. Information about any future developments affecting Form 940 will be posted at [www.irs.gov/form940](http://www.irs.gov/form940).

<sup>2</sup>There may be Additional Medicare Tax Withholding. See Publication 15, Circular E, Employer's Tax Guide, for details.

<sup>3</sup>Refer to Publication 15, Circular E, Employer's Tax Guide, or the IRS website at [www.irs.gov](http://www.irs.gov).

<sup>4</sup>New employers pay 3.4 percent for up to three years.

<sup>5</sup>Refer to the *California Employer's Guide*, [DE 44](#), or the EDD website at [www.edd.ca.gov](http://www.edd.ca.gov).

<sup>6</sup>Retain state copies of Form W-2.