

2020 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%	1.0%	Use Tables ²
Wage Limit	\$7,000	\$7,000	\$122,909	None

Important Due Dates

California Filing Forms	Period	Due Date*
DE 9/DE 9C	1 st Quarter (Jan, Feb, Mar)	April 30, 2020
DE 9/DE 9C	2 nd Quarter (Apr, May, Jun)	July 31, 2020
DE 9/DE 9C	3 rd Quarter (Jul, Aug, Sep)	November 2, 2020
DE 9/DE 9C	4 th Quarter (Oct, Nov, Dec)	February 1, 2021

*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) (PDF)* (edd.ca.gov/pdf_pub_ctr/de44) at the [Employment Development Department \(EDD\)](http://edd.ca.gov) (edd.ca.gov).

For assistance, please contact the Taxpayer Assistance Center at 1-888-745-3886, Monday through Friday, 8 a.m. to 5 p.m. (Pacific Time).

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 1-888-745-3886 (voice) or TTY 1-800-547-9565.