

## 2018 California Payroll Taxes

CALIFORNIA TAXES	UI Unemployment Insurance	ETT Employment Training Tax	SDI State Disability Insurance	PIT Personal Income Tax (State Income Tax)
<b>Who Pays</b>	Employer	Employer	Employee	Employee
<b>Rate</b>	3.4% <sup>1</sup>	0.1%	1.0%	Use Tables <sup>2</sup>
<b>Wage Limit</b>	\$7,000	\$7,000	\$114,967	None

## Important Due Dates

California Filing Forms	Period	Due Date*
DE 9/DE 9C	1 <sup>st</sup> Quarter (Jan, Feb, Mar)	April 30, 2018
DE 9/DE 9C	2 <sup>nd</sup> Quarter (Apr, May, Jun)	July 31, 2018
DE 9/DE 9C	3 <sup>rd</sup> Quarter (Jul, Aug, Sep)	October 31, 2018
DE 9/DE 9C	4 <sup>th</sup> Quarter (Oct, Nov, Dec)	January 31, 2019

\*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](#)

<sup>1</sup>New employers pay 3.4 percent for up to three years.

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