

# 2024 Federal and State Payroll Taxes

Federal Taxes	Federal Unemployment (FUTA)	Social Security Tax (FICA)	Medicare Tax (FICA)	Federal Income Tax (FIT)
Employer Pays	1.2% <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	\$168,600	None	None
Form	940	941	941	941

State Taxes	Unemployment Insurance	Employment Training Tax	State Disability Insurance (SDI)	Personal Income Tax (State Income Tax)
Employer Pays	3.4% <sup>4</sup>	0.1%		
Employee Pays			1.1%	Use Tables <sup>5</sup>
Wage Limit	\$7,000	\$7,000	None <sup>6</sup>	None

## Important Due Dates

Federal Forms	State Forms	Period	Due Date	Delinquent if Not Filed By*
Form 941	DE 9/DE 9C	1 <sup>st</sup> Quarter (Jan, Feb, Mar)	April 1, 2024	April 30, 2024
Form 941	DE 9/DE 9C	2 <sup>nd</sup> Quarter (Apr, May, Jun)	July 1, 2024	July 31, 2024
Form 941	DE 9/DE 9C	3 <sup>rd</sup> Quarter (Jul, Aug, Sep)	October 1, 2024	October 31, 2024
Form 941	DE 9/DE 9C	4 <sup>th</sup> Quarter (Oct, Nov, Dec)	January 1, 2025	January 31, 2025
Form 940		Entire Year	January 31, 2025	
Form W-2 to Employees		Entire Year	January 31, 2025	
Forms W-2 and W-3 to Social Security Administration <sup>7</sup>		Entire Year	January 31, 2025	

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

- State forms, Employment Development Department: *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 state UI taxes for 2024 have been paid in full by January 31, 2025, the employer has no out-of-state employees, and the state is not a credit reduction state. Note: An additional 0.3% rate may be added in 2024 and each year thereafter until the UI Trust Fund regains solvency. If it is a credit reduction state, see instructions for Form 940 and Schedule A for Form 940. Information about future developments affecting Form 940 will be posted by the [IRS](https://www.irs.gov/form940) ([irs.gov/form940](https://www.irs.gov/form940)).

<sup>2</sup> There may be an additional Medicare tax withholding. For details, see Publication 15, Circular E, *Employer's Tax Guide*, or the [IRS](https://www.irs.gov) ([irs.gov](https://www.irs.gov)).

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

<sup>4</sup> New employers pay 3.4 percent for a period of two to three years.

<sup>5</sup> Refer to the [California Employer's Guide \(DE 44\) \(PDF, 2.4 MB\)](https://edd.ca.gov/pdf_pub_ctr/de44.pdf) ([edd.ca.gov/pdf\\_pub\\_ctr/de44.pdf](https://edd.ca.gov/pdf_pub_ctr/de44.pdf)) or our [website](https://edd.ca.gov) ([edd.ca.gov](https://edd.ca.gov)).

<sup>6</sup> Effective January 1, 2024, Senate Bill 951 removes the taxable wage limit and maximum withholdings for each employee subject to SDI contributions.

<sup>7</sup> Retain state copies of Form W-2.

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