

## 2016 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%	0.9%	Use Tables <sup>2</sup>
<b>Wage Limit</b>	\$7,000	\$7,000	\$106,742	None

## Important Due Dates

California Filing Forms	Period	Due by
DE 9/DE 9C	1 <sup>st</sup> Quarter (Jan, Feb, Mar)	May 2, 2016
DE 9/DE 9C	2 <sup>nd</sup> Quarter (Apr, May, Jun)	August 1, 2016
DE 9/DE 9C	3 <sup>rd</sup> Quarter (Jul, Aug, Sep)	October 31, 2016
DE 9/DE 9C	4 <sup>th</sup> Quarter (Oct, Nov, Dec)	January 31, 2017

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 888-745-3886, Monday through Friday, 8 a.m. to 5 p.m. (Pacific Time).