

2020 Federal and State Payroll Taxes

Federal Taxes	Federal Unemployment (FUTA)	Social Security Tax (FICA)	Medicare Tax (FICA)	Federal Income Tax (FIT)
Employer Pays	0.6% ¹	6.2%	1.45%	
Employee Pays		6.2%	1.45% ²	Use Tables ³
Wage Limit	\$7,000	\$137,700	None	None
Form	940	941	941	941

State Taxes	Unemployment Insurance (UI)	Employment Training Tax (ETT)	State Disability Insurance (SDI)	Personal Income Tax (State Income Tax) (PIT)
Employer Pays	3.4% ⁴	0.1%		
Employee Pays			1.0%	Use Tables ⁵
Wage Limit	\$7,000	\$7,000	\$122,909	None

Important Due Dates

Federal Forms	State Forms	Period	Due Date*
Form 941	DE 9/DE 9C	1 st Quarter (Jan, Feb, Mar)	April 30, 2020
Form 941	DE 9/DE 9C	2 nd Quarter (Apr, May, Jun)	July 31, 2020
Form 941	DE 9/DE 9C	3 rd Quarter (Jul, Aug, Sep)	November 2, 2020
Form 941	DE 9/DE 9C	4 th Quarter (Oct, Nov, Dec)	February 1, 2021
Form 940		Entire Year	February 1, 2021
Form W-2 to employees		Entire Year	February 1, 2021
Forms W-2 and W-3 to SSA ⁶		Entire Year	February 1, 2021

* 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)

¹ This discounted FUTA rate can be used if: all UI taxes for 2020 have been paid in full by January 31, 2021; 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 the [IRS](https://www.irs.gov/form940) (irs.gov/form940).

² There may be additional medicare tax withholding. See Publication 15, Circular E, Employer's Tax Guide, for details.

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

⁴ New employers pay 3.4 percent for up to three years.

⁵ 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) or the [EDD](https://edd.ca.gov) (edd.ca.gov).

⁶ Retain state copies of Form W-2.

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.