

Jurisdiction	Acronym	Tax	Rate	Wage Base
<b>EMPLOYEE WITHHOLDING</b>				
Federal	FIT	Federal Income Tax	22.00% [1]	None
	FICA [2]	Social Security	6.20% [10]	1 <sup>st</sup> \$137,700 [3]
		Medicare	1.45% [14]	None
CA	SIT/PIT	State Income Tax	6.60% [4]	None
	SDI	State Disability Insurance	1.00% [5]	1 <sup>st</sup> \$122,909 [6]
<b>EMPLOYER OBLIGATION</b>				
Federal	FUTA [7]	Unemployment Tax	0.60% [8]	1 <sup>st</sup> \$7,000 [13]
	FICA [2]	Social Security	6.20%	1 <sup>st</sup> \$137,700
		Medicare	1.45%	None
CA	SUTA/SUI [7]	State Unemployment Insurance	3.40% [9]	1 <sup>st</sup> \$7,000 [11]
	ETT	Employment Training Tax	0.10%	1 <sup>st</sup> \$7,000 [12]

[1] As modified by the Tax Cuts and Jobs Act of 2017 for tax years 2018-2025 under IRC § 1(j)(2)(F). Supplemental rate (used for illustration purposes only). The rate is 37.0% for wages exceeding \$1M (highest rate in effect for year).

[2] Federal Insurance Contribution Act taxes include: Social Security (*i.e.*, Old Age, Survivor and Disability Insurance (OASDI)); and Medicare (*i.e.*, Hospital Insurance (HI)).

[3] \$8,537.40 maximum tax.

[4] Supplemental rate (effective for wages paid on or after 11/1/09).

[5] Includes .08% for Paid Family Leave (PFL).

[6] \$1,229.09 maximum tax.

[7] FUTA and SUTA are complimentary. A maximum credit of 5.4% may offset FUTA for employers that make timely SUTA contributions.

[8] This rate is provided for illustration purposes only and may be subject to revision in the future. The FUTA rate prior to 7/1/11 was 6.2% with a max FUTA credit of 5.4% resulting in a net rate of 0.8%. The 0.2% FUTA surcharge expired on 6/30/11 resulting in a 6.0% rate for wages paid on or after 7/1/11 and a net rate of 0.6%. CA was designated a "credit reduction state" resulting in a 0.3% FUTA credit reduction for wages paid in 2011 (FUTA credit 5.1%; net rate 0.9%), a 0.6% credit reduction for 2012 (FUTA credit 4.8%; net rate 1.2%), a 0.9% credit reduction for 2013 (FUTA credit 4.5%; net rate 1.5%), a 1.2% credit reduction for 2014 (FUTA credit 4.2%; net rate 1.8%), a 1.5% credit reduction for 2015 (FUTA credit 3.9%; net rate 2.1%), a 1.8% credit reduction for 2016 (FUTA credit 3.6%; net rate 2.4%), and a 2.1% credit reduction for 2017 (FUTA credit 3.3%; net rate 2.7%). CA repaid its outstanding Title XII advance before 11/10/2018; therefore, the credit reduction for 2018 was 0.0% (FUTA credit 5.4%; net rate 0.6%). The rate will remain the same unless CA re-enters credit reduction status (which requires the state to have an outstanding loan balance on January 1 for 2 consecutive years). Eff. 2012, EDD holds defendant-employers responsible for SUTA, not QSFs; QSFs may not be eligible for a FUTA credit resulting in a 6.0% FUTA rate.

[9] New employer rate used for illustration purposes only. An EDD policy shift in 2012 requires QSFs to use experience ratings assigned to defendant-employers. Rates range from 1.5-6.2%.

[10] The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 reduced this rate from 6.2 to 4.2% for wages paid in 2011. The Temporary Payroll Tax Cut Continuation Act of 2011 temporarily extended the 2% reduction for wages paid through 2/29/12. The Middle Class Tax Relief and Job Creation Act of 2012 extended the 2% reduction for the remainder of 2012. The rate reverted to 6.2% for wages paid on or after 1/1/13.

[11] \$238.00 maximum tax.

[12] \$7.00 maximum tax.

[13] \$42.00 maximum tax (but see fn. 8).

[14] For wages paid on or after 1/1/13, additional Medicare tax at 0.9% must be withheld from wages in excess of \$200,000 for a combined withholding rate of 2.35% (this withholding threshold applies regardless of filing status even though the threshold for the tax itself varies by filing status). The additional Medicare tax is only withheld from the employee; there is no employer share.