



2026 California Payroll Taxes

California Taxes	Unemployment Insurance	Employment Training Tax	State Disability Insurance (SDI)	Personal Income Tax (State Income Tax)
Who Pays	Employer	Employer	Employee	Employee
Rate	3.4% ¹	0.1%	1.3%	Use Tables ²
Wage Limit	\$7,000	\$7,000	None ³	None

Important Due Dates

California Filing Forms	Period	Due Date	Delinquent if Not Filed By*
DE 9 and DE 9C	1st Quarter (Jan, Feb, Mar)	April 1, 2026	April 30, 2026
DE 9 and DE 9C	2nd Quarter (Apr, May, Jun)	July 1, 2026	July 31, 2026
DE 9 and DE 9C	3rd Quarter (Jul, Aug, Sep)	October 1, 2026	November 2, 2026
DE 9 and DE 9C	4th Quarter (Oct, Nov, Dec)	January 1, 2027	February 1, 2027

*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).

¹New employers pay 3.4% for up to 3 years.

²Refer to the [California Employer's Guide \(DE 44\) \(PDF\)](https://edd.ca.gov/siteassets/files/pdf_pub_ctr/de44.pdf) (edd.ca.gov/siteassets/files/pdf_pub_ctr/de44.pdf).

³Effective January 1, 2024, there is no SDI taxable wage limit.

For help, contact the Taxpayer Assistance Center at 1-888-745-3886, Monday through Friday, 8 a.m. to 5 p.m. (Pacific time).

EDD is an equal opportunity department for this information. If you need help or services because of a disability, call 1-888-745-3886 (voice) or TTY 1-800-547-9565. If you use a TTY, call the California Relay Service at 711.