

2022 California Payroll Taxes

California Taxes	Unemployment Insurance	Employment Training Tax	State Disability Insurance	Personal Income Tax (State Income Tax)
Who Pays	Employer	Employer	Employee	Employee
Rate	3.4% ¹	0.1%	1.1%	Use Tables ²
Wage Limit	\$7,000	\$7,000	\$145,600	None

Important Due Dates

California Filing Forms	Period	Due Date	Delinquent if Not Filed By*
DE 9/DE 9C	1 st Quarter (Jan, Feb, Mar)	April 1, 2022	May 2, 2022
DE 9/DE 9C	2 nd Quarter (Apr, May, Jun)	July 1, 2022	August 1, 2022
DE 9/DE 9C	3 rd Quarter (Jul, Aug, Sep)	October 1, 2022	October 31, 2022
DE 9/DE 9C	4 th Quarter (Oct, Nov, Dec)	January 1, 2023	January 31, 2023

*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 percent for up to three years.

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

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

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.