



2026 Federal and State Payroll Taxes

Federal Taxes	Federal Unemployment (FUTA)	Social Security Tax (FICA)	Medicare Tax (FICA)	Federal Income Tax (FIT)
Employer Pays	2.1% ¹	6.2%	1.45%	
Employee Pays	None	6.2%	1.45% ²	Use Tables ³
Wage Limit	\$7,000	\$184,500	None	None
Form	940	941	941	941

State Taxes	Unemployment Insurance	Employment Training Tax	State Disability Insurance (SDI)	Personal Income Tax (State Income Tax)
Employer Pays	3.4% ⁴	0.1%		
Employee Pays			1.3%	Use Tables ⁵
Wage Limit	\$7,000	\$7,000	None ⁶	None

Important Due Dates

Federal Forms	State Forms	Period	Due Date	Delinquent if Not Filed By*
Form 941	DE 9 and DE 9C	1st Quarter (Jan, Feb, Mar)	April 1, 2026	April 30, 2026
Form 941	DE 9 and DE 9C	2nd Quarter (Apr, May, Jun)	July 1, 2026	July 31, 2026
Form 941	DE 9 and DE 9C	3rd Quarter (Jul, Aug, Sep)	October 1, 2026	November 2, 2026
Form 941	DE 9 and DE 9C	4th Quarter (Oct, Nov, Dec)	January 1, 2027	February 1, 2027
Form 940		Entire Year	February 1, 2027	
Form W-2 to Employees		Entire Year	February 1, 2027	
Forms W-2 and W-3 to Social Security Administration ⁷		Entire Year	February 1, 2027	

* If the delinquent date falls on a Saturday, Sunday, or holiday, the delinquent date becomes the next business day.

- State forms, Employment Development Department: *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 Due to an outstanding federal UI loan advance, this is the projected 2026 FUTA rate for California employers. The Final 2026 FUTA credit reduction will be published after November 10, 2026. Visit [FUTA Credit Reductions](https://doleta.gov/unemploy/futa_credit.asp) ([oui.doleta.gov/unemploy/futa_credit.asp](https://doleta.gov/unemploy/futa_credit.asp)) for more information. See instructions for Form 940 and Schedule A for Form 940. Information about future developments affecting Form 940 will be posted by the [IRS](https://irs.gov/form940) (irs.gov/form940).

² There may be an additional Medicare tax withholding. For details, see Publication 15, Circular E, *Employer's Tax Guide*, or the [IRS](https://irs.gov) (irs.gov).

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

⁴ New employers pay 3.4% for a period of 2 to 3 years.

⁵ Refer to the [California Employer's Guide \(DE 44\)](https://edd.ca.gov/pdf_pub_ctr/de44.pdf) (PDF, 2.4 MB) (edd.ca.gov/pdf_pub_ctr/de44.pdf) or our [website](https://edd.ca.gov) (edd.ca.gov).

⁶ Effective January 1, 2024, there is no SDI taxable wage limit.

⁷ Keep state copies of Form W-2.

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.