

2022 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	\$147,000	None	None
Form	940	941	941	941

State Taxes	Unemployment Insurance	Employment Training Tax	State Disability Insurance	Personal Income Tax (State Income Tax)
Employer Pays	3.4% ⁴	0.1%		
Employee Pays			1.1%	Use Tables ⁵
Wage Limit	\$7,000	\$7,000	\$145,600	None

Important Due Dates

Federal Forms	State Forms	Period	Due Date	Delinquent if Not Filed by*
Form 941	DE 9/DE 9C	1 st Quarter (Jan, Feb, Mar)	April 1, 2022	May 2, 2022
Form 941	DE 9/DE 9C	2 nd Quarter (Apr, May, Jun)	July 1, 2022	August 1, 2022
Form 941	DE 9/DE 9C	3 rd Quarter (Jul, Aug, Sep)	October 1, 2022	October 31, 2022
Form 941	DE 9/DE 9C	4 th Quarter (Oct, Nov, Dec)	January 1, 2023	January 31, 2023
Form 940		Entire Year	January 31, 2023	
Form W-2 to employees		Entire Year	January 31, 2023	
Forms W-2 and W-3 to Social Security Administration ⁶		Entire Year	January 31, 2023	

* 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 This discounted FUTA rate can be used if: all UI taxes for 2022 have been paid in full by January 31, 2023; 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*, or the [IRS](https://www.irs.gov) (irs.gov) 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 a period of two 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.