



2025 Federal and State Payroll Taxes

Federal Taxes	Federal Unemployment (FUTA)	Social Security Tax (FICA)	Medicare Tax (FICA)	Federal Income Tax (FIT)
Employer Pays	1.8% ¹	6.2%	1.45%	
Employee Pays	None	6.2%	1.45% ²	Use Tables ³
Wage Limit	\$7,000	\$176,100	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			1.2%	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, 2025	April 30, 2025
Form 941	DE 9 and DE 9C	2nd Quarter (Apr, May, Jun)	July 1, 2025	July 31, 2025
Form 941	DE 9 and DE 9C	3rd Quarter (Jul, Aug, Sep)	October 1, 2025	October 31, 2025
Form 941	DE 9 and DE 9C	4th Quarter (Oct, Nov, Dec)	January 1, 2026	February 2, 2026
Form 940		Entire Year	February 2, 2026	
Form W-2 to Employees		Entire Year	February 2, 2026	
Forms W-2 and W-3 to Social Security Administration ⁷		Entire Year	February 2, 2026	

* 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 2025 FUTA rate for California employers. The Final 2025 FUTA credit reduction will be published after November 10, 2025. Visit [FUTA Credit Reductions](https://oui.doleta.gov/unemploy/futa_credit.asp) (oui.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://www.irs.gov/form940) ([irs.gov/form940](https://www.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://www.irs.gov) ([irs.gov](https://www.irs.gov)).

³ Refer to Publication 15, Circular E, *Employer's Tax Guide*, or the [IRS](https://www.irs.gov) ([irs.gov](https://www.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 \(DE 44\)](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, Senate Bill 951 removed the taxable wage limit and maximum withholdings for each employee subject to SDI contributions.

⁷ 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.