

2014 Federal and State Payroll Taxes

Federal Taxes	FUTA Federal Unemployment	FICA Social Security Tax	FICA Medicare Tax	FIT Federal Income Tax
Employer Pays	0.6% ¹	6.2%	1.45%	
Employee Pays		6.2%	1.45% ²	Use Tables ³
Wage Limit	\$7,000	\$117,000	None	None
Form	940	941	941	941

State Taxes	UI Unemployment Insurance	ETT Employment Training Tax	SDI State Disability Insurance	PIT Personal Income Tax
Employer Pays	3.4% ⁴	0.1%		
Employee Pays			1.0%	Use Tables ⁵
Wage Limit	\$7,000	\$7,000	\$101,636	None

Important Due Dates

Federal Forms	State Forms	Period	Due by
Form 941	DE 9/DE 9C	1 st Quarter (Jan, Feb, Mar)	April 30, 2014
Form 941	DE 9/DE 9C	2 nd Quarter (Apr, May, Jun)	July 31, 2014
Form 941	DE 9/DE 9C	3 rd Quarter (Jul, Aug, Sep)	October 31, 2014
Form 941	DE 9/DE 9C	4 th Quarter (Oct, Nov, Dec)	February 2, 2015
Form 940		Entire Year	February 2, 2015
Form W-2 to employees		Entire Year	February 2, 2015
Forms W-2 and W-3 to SSA ⁶		Entire Year	March 2, 2015

State Forms, Employment Development Department (EDD): *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)

¹This discounted FUTA rate can be used if: all UI taxes for 2014 have been paid in full by January 31, 2015; 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 www.irs.gov/form940.

²There may be Additional Medicare Tax Withholding. See Publication 15, Circular E, Employer's Tax Guide, for details.

³Refer to Publication 15, Circular E, Employer's Tax Guide, or the IRS website at www.irs.gov.

⁴New employers pay 3.4 percent for up to three years.

⁵Refer to the *California Employer's Guide* (DE 44) or the EDD website at www.edd.ca.gov.

⁶Retain state copies of Form W-2.