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Rates, Withholding Schedules, and Meals and Lodging Values

You may need to [download the free Adobe Reader](#) to view and print linked documents.

[2011 UI, ETT, and SDI Rates](#)

[2010 UI, ETT, and SDI Rates](#)

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[2011 Meals and Lodging Values](#)

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Tax rates and taxable wage limits for the last several years are listed on *Tax Rates, Wage Limits, and Value of Meals and Lodging* ([DE 3395](#)).

2011 UI, ETT, AND SDI RATES

The UI rate schedule in effect for 2011 is Schedule "F+." This is Schedule F plus a 15 percent emergency surcharge, rounded to the nearest tenth. Schedule "F+" provides for UI contribution rates from 1.5 percent to 6.2 percent. Exception: Employers subject to Section 977(c) of the CUIC must pay at the highest rate provided by law plus an additional 2 percent, see *SUTA Dumping* ([AB 664](#)). The taxable wage limit is \$7,000 per employee. For more information about how your UI rate is determined, see *Information Sheet: California System of Experience Rating* ([DE 231Z](#)).

The Voluntary UI program is not in effect for 2011.

The Employment Training Tax (ETT) rate for 2011 is 0.1 percent. The UI and ETT taxable wage limit remains at \$7,000 per employee per calendar year.

The State Disability Insurance (SDI) withholding rate for 2011 is 1.2 percent. The taxable wage limit is \$93,316 for each employee per calendar year. The maximum to withhold for each employee is \$1,119.79.

Your UI, ETT, and SDI tax rates are combined on a single rate notice, *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088). The DE 2088 will be mailed to you in December, with a mailing date of December 31. Employers will have 60 days from the December 31 mailing date to protest any item on the DE 2088 except SDI and ETT, which are specifically set by law.

New employers: Your UI tax rate is 3.4 percent for up to three years. If you purchased an established business, you have the option of acquiring the previous owner's UI tax rate (see [Purchasing a Business With Employees](#)).

2010 UI, ETT, AND SDI RATES

The UI rate schedule in effect for 2010 is Schedule "F+." This is Schedule F plus a 15 percent emergency surcharge, rounded to the nearest tenth. Schedule "F+" provides for UI contribution rates from 1.5 percent to 6.2 percent. Exception: Employers subject to Section 977(c) of the CUIC must pay at the highest rate provided by law plus an additional 2 percent, see *SUTA Dumping* ([AB 664](#)). The taxable wage limit is \$7,000 per employee. For more information about how your UI rate is determined, see *Information Sheet: California System of Experience Rating* ([DE 231Z](#)).

The Voluntary UI program is not in effect for 2010.

The Employment Training Tax (ETT) rate for 2010 is 0.1 percent. The UI and ETT taxable wage limit remains at \$7,000 per employee per calendar year.

The State Disability Insurance (SDI) withholding rate for 2010 is 1.1 percent. The taxable wage limit is \$93,316 for each employee per calendar year. The maximum to withhold for each employee is \$1,026.48.

Your UI, ETT, and SDI tax rates are combined on a single rate notice, *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088). The DE 2088 will be mailed to you in December, with a mailing date of December 31. Employers will have 60 days from the December 31 mailing date to protest any item on the DE 2088 except SDI and ETT, which are specifically set by law.

New employers: Your UI tax rate is 3.4 percent for up to three years. If you purchased an established business, you have the option of acquiring the previous owner's UI tax rate (see [Purchasing a Business With Employees](#)).

2011 PIT WITHHOLDING SCHEDULES

The rates are 6.6% for supplemental wages and 10.23% for stock options and bonus payments. For additional information about supplemental wages, refer to the *California Employer's Guide* ([DE 44](#)), or the Information Sheet: *Personal Income Tax Withholding — Supplemental Wage Payments, Moving Expense Reimbursement — WARN Act Payments* ([DE 231PS](#)).

Contact the Taxpayer Assistance Center at (888) 745-3886 for additional assistance.

NOTE: Tables are for specified time periods.

California provides two methods for determining the amount to be withheld from wages and salaries for state personal income tax.

EFFECTIVE DATES: 2011

[Method A - Wage Bracket Table Method](#) (PDF) **NEW!** - with Instructions

Low Income Exemption, Estimated Deduction, Weekly Payroll Period, Biweekly Payroll Period, Semi-Monthly Payroll Period, Monthly Payroll Period, and Daily / Miscellaneous Payroll Period

[Method B - Exact Calculation Method](#) (PDF) **NEW!** - with Instructions

Low Income Exemption, Estimated Deduction, Standard Deduction, Personal Exemption Credit, Annual Payroll Period, Daily / Miscellaneous Payroll Period, Quarterly Payroll Period, Semi-Annual Payroll Period, Semi-Monthly Payroll Period, Monthly Payroll Period, Weekly Payroll Period, and Biweekly Payroll Period

EFFECTIVE DATES: 2010

[Method A - Wage Bracket Table Method](#) (PDF) - with Instructions

Low Income Exemption, Estimated Deduction, Weekly Payroll Period, Biweekly Payroll Period, Semi-Monthly Payroll Period, Monthly Payroll Period, and Daily / Miscellaneous Payroll Period

[Method B - Exact Calculation Method](#) (PDF) - with Instructions

Low Income Exemption, Estimated Deduction, Standard Deduction, Personal Exemption Credit, Annual Payroll Period, Daily / Miscellaneous Payroll Period, Quarterly Payroll Period, Semi-Annual Payroll Period, Semi-Monthly Payroll Period, Monthly Payroll Period, Weekly Payroll Period, and Biweekly Payroll Period

2011 MEALS AND LODGING VALUES

2011 Meal Values for Non-Maritime Employees*

Meal	Value
Breakfast	\$2.25
Lunch	\$3.15
Dinner	\$4.90
Total	\$10.30

A meal not identified as either breakfast, lunch, or dinner	\$3.60
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Lodging Value

Value is set at 66-2/3 percent of the ordinary rental value to the public, but not in excess of \$1,193.00 per month or less than \$38.70 per week.

2011 Meal and Quarters Values for Licensed Maritime Employees

Licensed Personnel	Value
Meals	\$10.30
Quarters	\$8.10
Total per day	\$18.40

2011 Meal and Quarters Values for Unlicensed Maritime Employees

Unlicensed Personnel	Value
Meals	\$10.30
Quarters	\$5.50
Total per day	\$15.80

Fishermen

Lodging value is \$38.70 per week or \$5.50 per day for periods of less than a week.

*(*Maritime employees' values of meals and lodging are different than all other employees and are shown in the above table. Lodging values for maritime employees apply only when the facilities meet specific minimum standards.)*

2010 MEALS AND LODGING VALUES**2010 Meal Values for Non-Maritime Employees***

Meal	Value
Breakfast	\$2.25
Lunch	\$3.15
Dinner	\$4.95
Total	\$10.35
A meal not identified as either breakfast, lunch, or dinner	\$3.60

Lodging Value

Value is set at 66-2/3 percent of the ordinary rental value to the public, but not in excess of \$1,190.00 per month or less than \$38.60 per week.

2010 Meal and Quarters Values for Licensed Maritime Employees

Licensed Personnel	Value
Meals	\$10.35
Quarters	\$8.05
Total per day	\$18.40

2010 Meal and Quarters Values for Unlicensed Maritime Employees

Unlicensed Personnel	Value
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Meals	\$10.35
Quarters	\$5.45
Total per day	\$15.80

Fishermen

Lodging value is \$38.60 per week or \$5.45 per day for periods of less than a week.

*(*Maritime employees' values of meals and lodging are different than all other employees and are shown in the above table. Lodging values for maritime employees apply only when the facilities meet specific minimum standards.)*

[Withholding Schedules - Historical](#)

For assistance, call our toll-free number (888) 745-3886 or visit your local [Employment Tax Office](#).

The Employment Development Department is an equal opportunity employer/program.
Auxiliary aids and services are available upon request to individuals with disabilities.
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