

2012 UI, ETT, and SDI Rates

The **State Disability Insurance (SDI)** withholding rate for 2012 is **1.0 percent**. The **taxable wage limit is \$95,585** for each employee per calendar year. The maximum to withhold for each employee is \$955.85.

The **Employment Training Tax (ETT)** rate for 2012 is **0.1 percent**. The **UI and ETT taxable wage limit** remains at **\$7,000 per employee** per calendar year.

The UI rate schedule in effect for 2012 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 CUIIC 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)*.

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 30. Employers will have 60 days from the December 30 mailing date to protest any item on the DE 2088 except SDI and ETT, which are specifically set by law.

New employers: You are assigned a 3.4 percent UI tax rate for a period of two to three years. This will depend on when you meet the criteria under Section 982(b) of the California Unemployment Insurance Code (CUIIC). 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](#)).