

California Wage and Tax Facts 2022

MINIMUM WAGE

| | | |
|--------------------|----|-------|
| **Minimum Wage: | \$ | 15.00 |
| Minimum Cash Wage: | \$ | 15.00 |
| (Tipped Employee) | | |

(For employers with 26 or fewer employees, min wage = \$11.00)

Maximum Tip Credit: Not allowed

Effective: 1/1/22

**multiple cities/municipalities have their own minimum wage

STATE INCOME TAX

| | |
|--|--------|
| Wage Withholding: | Tables |
| Supplemental Wage/Bonus Rate: | 6.6%* |
| *except 10.23% for bonuses & stock option earnings | |

UNEMPLOYMENT INSURANCE

| | | |
|-----------------------------------|----|------------|
| Maximum Taxable Earnings: | \$ | 7,000 |
| Employee Deduction: | | None |
| Employer Tax Rates: | | 1.5 - 6.2% |
| Standard New Employer Rate: | | 3.40% |
| Voluntary Contribution Permitted: | | No |

DISABILITY INSURANCE

| | | |
|---------------------------|----|----------|
| Maximum Taxable Earnings: | \$ | 145,600 |
| Employee Deduction Rate: | | 1.10% |
| Employee Maximum W/H: | \$ | 1,601.60 |
| Employer Contribution: | | None |

LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

Please contact your insurance provider for details

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Franchise Tax Board: www.ftb.ca.gov

Employment Development Dept: www.edd.ca.gov

New Hire Reporting:

http://www.edd.ca.gov/payroll_taxes/new_hire_reporting.htm