
There's One Payroll Tax you **CAN** control!

For over thirty years, members of Employers Group have been offered a unique employment insurance tax management service.

Our Unemployment Insurance professionals have saved members hundreds of thousands of dollars by:

- Fighting unwarranted claims
- Challenging erroneous benefit charges
- Lowering tax rates
- Reducing staff time

Our UI Services include:

- Termination Reports
- Written protests and appeals
- Hearing preparation and representation
- Audit statement of charges and tax forms
- Conduct on-site UI cost control workshop
- Claim activity reports

For more information, call Unemployment Insurance Services at (213) 765-3965, email to uiservices@employersgroup.com, or contact your Regional Office.



Payroll Tax Guide

2005

UNEMPLOYMENT
INSURANCE
SERVICES



2005 California & Federal Taxes

California

	Disability Insurance SDI/PFL	Unemployment Insurance	Employment Training Tax
Paid By	Employee	Employer	Employer
Taxable Wage Base	\$79,418	\$7,000	\$7,000
Tax Rate	1.08% ¹	varies ²	0.1%
Maximum Tax Payment	\$857.71	varies ²	\$7.00
Maximum Weekly Benefit	\$840.00	\$450.00	N/A

Federal

	FICA (Social Security)	Medicare	FUTA (Unemployment Insurance)
Paid By	Employee/ Employer	Employee/ Employer	Employer
Taxable Wage Base	\$90,000	all income	\$7,000
Tax Rate	6.2%	1.45%	0.8% ³
Maximum Tax Payment	\$5,580.00	No limit	\$56.00
Maximum Weekly Benefit	N/A	N/A	N/A

**Workers' Compensation Maximum
Weekly Benefit Award:** \$840.00

Federal Minimum Wage: \$5.15

California Minimum Wage: \$6.75

Note: When Federal and State minimum wages differ, the higher amount prevails.

¹ Includes PFL 0.08%

² Schedule F+ is in effect in 2005; rates range from 1.5% to 6.2%

³ The temporary FUTA tax of 0.2% has been extended until 2007