

# TRIPLE CHECK PAYROLL

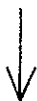
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## WHO PAYS WHAT?



**EMPLOYEE**



(BOTH)

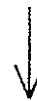
### FICA

(paid by employer AND employee)

**What:** Federal Insurance Contributions Act  
**When:** Quarterly  
**Where:** IRS  
**Why:** Social Security & Medicare



**EMPLOYER**



### FIT & SIT

**What:** Federal & State Income Tax  
**When:** Quarterly  
**Where:** Fed = IRS, State = EDD  
**Why:** Government Spending

### FUTA

**What:** Federal Unemployment Tax Act  
**When:** Yearly, Due Next January 31st  
**Where:** IRS  
**Why:** Unemployment Compensation

### DI

**What:** State Disability Insurance  
**When:** Quarterly  
**Where:** EDD  
**Why:** Unemployed & *Un-able* to Work

### UI

**What:** State Unemployment Insurance  
**When:** Quarterly  
**Where:** EDD  
**Why:** Unemployed & *Able* to Work

### ETT

**What:** Employment Training Tax  
**When:** Quarterly  
**Where:** EDD  
**Why:** Job Training Programs