Voluntary Plan for Disability Insurance
Quarterly Adjustment Form

EDD Employment Development Department — State of California

The *Voluntary Plan for Disability Insurance Quarterly Adjustment Form* (DE 938) is used to request corrections to information previously reported on a *Quarterly Contribution Return* (DE 3D) and/or *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C). **A claim for refund** must be filed within 3 years of the last timely date of the quarter being adjusted, 6 months after an assessment becomes final, or 60 days from the date of the overpayment, whichever date occurs later.

You can also file adjustments to previously filed returns online through the Employment Development Department (EDD) e-Services for Business (edd.ca.gov/e-Services_for_Business). Refer to the *Instructions for Completing the Voluntary Plan for Disability Insurance Quarterly Adjustment Form* (DE 938-I) (PDF) (edd.ca.gov/pdf_pub_ctr/de938i.pdf) for additional information.

Check the box that applies:
☐ If only adjusting the DE 3D, complete Sections I, II, III, and V.
☐ If only adjusting the DE 9C, complete Sections I, II, IV, and V.
☐ If adjusting DE 3D and DE 9C, complete all sections.

Section I: Employer Information. Complete all fields (Please print).

Business Name: _____

_____

Street Address: _____

City, State, ZIP Code: _____

Quarter YY/Q

Employer Account Number

Section II: Reason for Adjustment. Enter a detailed reason for the adjustments requested. (Required)

_____

_____

Section III: Request to Adjust the DE 3D. Complete all fields. If requesting a credit (decrease) to SDI or PIT previously reported, you must also complete **Line Q** below.	(1) Amounts Reported on DE 3D or Most Recent Adjustment Form	(2) Amounts That Should Have Been Reported	(3) Difference Debit/(Credit)
A. Total Subject Wages			
B. Unemployment Insurance (UI) Taxable Wages			
C. State Disability Insurance (SDI) Taxable Wages			
D. **Voluntary Plan DI (VPDI) Taxable Wages**			
E. Employer's UI Contributions (UI rate ___ % times B)			
F. Employment Training Tax (ETT rate ___ % times B)			
G. SDI Withheld (SDI Rate ___ % times C) (Includes Paid Family Leave)			
H. **Voluntary Plan Assessment** (VPDI Rate _____ % times D)			
I. Personal Income Tax (PIT) Withheld			
J. **Subtotal** (Add amounts on Lines E, F, G, H, and I)			
K. Plus: Erroneous SDI Deductions Not Refunded (Refer to **Note** below)			
L. Less: Contributions and Withholdings Paid for the Quarter			
M. **Total Taxes Due or Overpaid** (J2 – K + L). (If balance due, complete N, O, and P)			
N. Penalty (If balance is due, calculate 15% of the amount on Line M)			
O. Interest (Refer to the DE 938-I for instructions)			
P. **Total Due** (Lines M + N + O)			

Q. **SDI and PIT Overpayments.** If requesting a credit (decrease) to SDI or PIT, you must answer the following questions:

	SDI Deductions	PIT Deductions
1. Was the credit claimed above (column 3) withheld from the wages of employee(s)?	☐ Yes ☐ No	☐ Yes ☐ No
2. If yes, has this amount been refunded to the employee(s)?	☐ Yes ☐ No	☐ Yes ☐ No
3. Was the correct PIT reported on the Form W-2 issued to the employee(s)?		☐ Yes ☐ No

Note: SDI and PIT deductions are employee contributions. The EDD cannot refund these amounts unless you first refund the erroneous deductions to the employee(s). **If you have issued Form(s) W-2, do not refund PIT overwithholdings or change the amount reported on the employee(s) Form W-2.** The employee will receive a credit for the PIT overwithheld when they file their *California Income Tax Return* (Form 540) with the Franchise Tax Board. If you are requesting a PIT credit for a prior year because you paid the EDD more than the amount withheld from the employee(s), attach a copy of Form(s) W-2 filed for each affected employee. Refer to the DE 938-I for additional instructions.

Sign on Page 2 and Mail To: Employment Development Department / PO Box 989073 / West Sacramento, CA 95798-9073

Business Name: _____

Quarter: YYQ

Section IV: Request to Adjust the DE 9C. Complete **Item A** for all DE 9C adjustments. Complete **Item B** only for wage plan code corrections to all employees. Complete **Item C** to request adjustments to individual employee information.

A. DE 9C Grand Totals for the Quarter

A1. Enter the correct grand totals **for all employees** for the quarter.

Total Subject Wages	Total PIT Wages	Total PIT Withheld

A2. Enter the number of employees full-time and part-time who worked during or received pay subject to UI for the pay period which includes the 12th of the month.

1st Month	2nd Month	3rd Month

Wage Item Count

A3. Enter the correct total number of wage lines **for all employees** for the quarter.

B. Wage Plan Code Corrections for All Employees. Leave blank if not correcting all wage plan codes. Refer to the *Information Sheet: Reporting Wage Plan Codes on Quarterly Wage Reports and Adjustments* (DE 231WPC) (PDF) (edd.ca.gov/pdf_pub_ctr/de231wpc.pdf) for additional information.

Enter Number of Employees: _____ Prior Plan Code: _____ Correct Plan Code: _____
(Item C below is not required if only adjusting wage plan codes for all employees.)

C. Individual Wage Line Adjustments. Identify the adjustment type for each affected employee and complete the fields indicated. Include only the wage lines that need to be corrected. Make corrections to the quarter(s) in which the information was originally reported. Do not report negative amounts.

Adjustment Type	Fields to Complete for Each Affected Employee
Add employee(s) not previously reported.	C1 – C6. Leave C7 – C9 blank.
Remove employee(s) reported in error.	C1 – C6. Enter 0.00 in C3 – C5.
Adjust wages or PIT amounts previously reported.	C1 – C6. Leave C7 – C9 blank.
Correct employee name(s).	C1 – C6 and C7. Leave C8 – C9 blank.
Correct a Social Security number (SSN).	C1 – C6 and C8. Leave C7 and C9 blank.
Correct wage plan code for one or more employees but not all.	C1 – C6 and C9. Leave C7 and C8 blank.
Multiple adjustments.	C1 – C6 and C7 – C9 if they apply to adjustment.

Enter the information that **should have been reported** in fields C1 – C6. If a correction reduces wages or withholdings amount to zero, enter 0.00 in the field.				For name, SSN, or plan code corrections, enter the information **previously reported** in fields C7 – C9. Leave these fields blank for all other adjustment types.	
C1. Social Security Number (SSN)	C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)	
C3. Total Subject Wages	C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code
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Please attach additional pages if reporting more than 3 wage line adjustments.

Section V: Declaration. I declare that the information herein is true and correct to the best of my knowledge. (A signature is required on all adjustments.)

Signature _____ Title _____ Date _____

Print Name _____ Phone _____ Email _____

Sign and Mail To: Employment Development Department / PO Box 989073 / West Sacramento, CA 95798-9073

EDD Employment Development Department
State of California

Business Name: _____

Quarter

YYQ

Employer Account Number

Enter the information that **should have been reported** in fields C1 – C6. If a correction reduces wages or withholdings amount to zero, enter 0.00 in the field.				For name, SSN, or plan code corrections, enter the information **previously reported** in fields C7 – C9. Leave these fields blank for all other adjustment types.		
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