

Quarterly Contribution Return and Report of Wages- DE 9 (FRONT)



QUARTERLY CONTRIBUTION RETURN AND REPORT OF WAGES



00090111

PLEASE TYPE THIS FORM—DO NOT ALTER PREPRINTED INFORMATION

QUARTER ENDED _____ DUE _____ DELINQUENT IF NOT POSTMARKED OR RECEIVED BY YR QTR

EMPLOYER ACCOUNT NO. _____

DO NOT ALTER THIS AREA

DEPT. USE ONLY

P ¹¹	P2 ¹¹	C ¹¹	P ¹¹	U ¹¹	S ¹¹	A ¹¹
11	11	11	11	11	11	11
T ¹¹	11	11	11	11	11	11
11	11	11	11	11	11	11

EFFECTIVE DATE: Mo. _____ Day _____ Yr. _____

FEIN _____

ADDITIONAL FEINS _____

CHECK BOX IF: **A. NO WAGES PAID THIS QUARTER**
B. OUT OF BUSINESS/NO EMPLOYEES
 Date _____

C. TOTAL SUBJECT WAGES PAID THIS QUARTER _____

D. UNEMPLOYMENT INSURANCE (UI) (Total Employee Wages up to \$ _____ per employee per calendar year)

(D1) UI Rate % _____ TIMES (D2) UI TAXABLE WAGES FOR THE QUARTER _____ = (D3) UI CONTRIBUTIONS _____

E. EMPLOYMENT TRAINING TAX (ETT)

(E1) ETT Rate % _____ TIMES UI Taxable Wages for the Quarter (D2) = (E2) ETT CONTRIBUTIONS _____

F. STATE DISABILITY INSURANCE (SDI) (Total Employee Wages up to \$ _____ per employee per calendar year)

(F1) SDI Rate % _____ TIMES (F2) SDI TAXABLE WAGES FOR THE QUARTER _____ = (F3) SDI EMPLOYEE CONTRIBUTIONS WITHHELD _____

G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD _____

H. SUBTOTAL (Add Items D3, E2, F3, and G) _____

I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE QUARTER _____
(DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)

J. TOTAL TAXES DUE OR OVERPAID (Item H minus Item I) _____

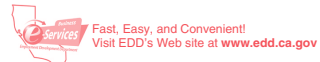
If amount due, prepare a *Payroll Tax Deposit* (DE 88), include the correct payment quarter, and mail to: Employment Development Department, P.O. Box 826276, Sacramento, CA 94230-6276. Mailing payments with the DE 9 form delays payment processing and may result in erroneous penalty and interest charges. **Mandatory Electronic Funds Transfer (EFT) filers must remit all SDI/PIT deposits by EFT to avoid a noncompliance penalty.**

K. Be sure to sign this declaration: *I declare that the information herein is true and correct to the best of my knowledge and belief.*

Signature _____ Title _____ (Owner, Accountant, Preparer, etc.) Phone (____) _____ Date _____

SIGN AND MAIL TO: State of California / Employment Development Department / P.O. Box 989071 / West Sacramento CA 95798-9071

DE 9 (1-11)



Quarterly Contribution Return and Report of Wages- DE 9 (BACK)



**DID YOU KNOW YOU CAN FILE THIS FORM ONLINE USING EDD'S EXPANDED E-SERVICES FOR BUSINESS?
PLEASE VISIT OUR WEB SITE AT www.edd.ca.gov FOR FURTHER INSTRUCTIONS**

Below are the instructions and information for completing the *Quarterly Contribution Return and Report of Wages (DE 9)*. For assistance in completing this form, obtaining additional forms or any other required information, contact our Taxpayer Assistance Center at (888) 745-3886. For TTY (nonverbal) access, call (800) 547-9565.

INSTRUCTIONS

PLEASE TYPE ALL INFORMATION

If this form is not preprinted, please include your business name and address, State employer account number, the quarter ended date, and the year and quarter for which this form is being filed.

Verify/enter your Federal Employer Identification Number (FEIN): The number should be the same as your federal account number. If the number is not correct, line it out and enter the correct number. If you have more than one FEIN relating to your State number, enter the additional FEINs in the boxes provided.

LINE A. No Wages Paid This Quarter - You must file this return even though you had no payroll. If you had no payroll, check Item A and complete Item K. You must also complete a *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) indicating no payroll for this quarter.

LINE B. Out of Business/No Employees (Date) - Check this box if you are out of business (OB) or no longer have employees (NE) and this is your final return. Enter the OB/NE date where indicated and complete Line K.

NOTE: If you quit business this quarter, you must file the *Quarterly Contribution Return and Report of Wages (DE 9)* and the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) within ten days of quitting business to avoid any penalties.

LINE C. Total Subject Wages Paid this Quarter - Enter the total subject wages paid to all employees during the quarter.

LINE D. Unemployment Insurance (UI)

D1. UI Rate - Enter the UI rate as a percentage if not already shown.

D2. UI Taxable Wages - Enter total UI taxable wages for the quarter. (Do not include exempt wages; refer to the *California Employer's Guide* (DE 44) for details.)

D3. Employer's UI Contributions - Multiply D1 by the amount entered in D2 and enter this calculated amount in D3.

LINE E. Employment Training Tax (ETT)

E1. ETT Rate - Enter the ETT rate as a percentage if not already shown.

E2. ETT - Multiply E1 by the amount entered in D2 and enter this calculated amount in E2.

LINE F. State Disability Insurance (SDI)

F1. SDI Rate - Enter the SDI rate as a percentage if not already shown. (Includes Paid Family Leave percentage)

F2. SDI Taxable Wages - Enter the total SDI taxable wages for the quarter. (Do not include exempt wages; refer to the *California Employer's Guide* (DE 44) for details.)

F3. Multiply F1 by the amount entered in F2 and enter this calculated amount in F3.

LINE G. California Personal Income Tax (PIT) Withheld - Enter total California PIT withheld during the quarter.

LINE H. Subtotal - Add Items D3, E2, F3 and G; enter the amount in the SUBTOTAL box.

LINE I. Contributions and Withholdings paid for the quarter - Total of all deposits of UI, ETT, SDI, and PIT paid for the quarter.

NOTE: Do not include any payments made for prior quarters or for penalty and interest.

LINE J. Total Taxes Due or Overpaid - Item H minus Item I. If an amount is due, submit a *Payroll Tax Deposit* (DE 88) with your payment and mail to P.O. Box 826276, Sacramento, CA 94230-6276.

LINE K. Signature of preparer or responsible individual, including title, telephone number, and signature date.

THIRD-PARTY SICK PAY

Employers and Payers of Third-Party Sick Pay: Please refer to the *California Employer's Guide* (DE 44) for completing this form.

INFORMATION

FILING THIS RETURN/REPORT - California law requires employers to report all UI/SDI subject California wages paid and California PIT withheld during the quarter.

A PENALTY of 10 percent (10%) plus interest will be charged for underpayment of contributions and California PIT withheld per Section 1112(a) of the California Unemployment Insurance Code (CUIC). In addition, a penalty of 10 percent (10%) of the unpaid contributions and California PIT withheld will be charged for failure to file the return/report within 60 days of the due date pursuant to Section 1112.5 of the CUIC.

FOR MORE INFORMATION ABOUT COMPLETING THIS FORM, PLEASE REFER TO THE CALIFORNIA EMPLOYER'S GUIDE (DE 44) OR CONTACT OUR TAXPAYER ASSISTANCE CENTER AT (888) 745-3886.