

**INSTRUCTIONS FOR COMPLETING THE PAYROLL TAX DEPOSIT, DE 88ALL, COUPON**

The DE 88ALL coupon can be completed as a fill-in form. Please read the instructions below **before** you begin.

**Completing coupon as a fill-in using your personal computer:**

1. Complete Employer Name and DBA (use UPPER CASE).
2. Enter your eight-digit state employer account number.
3. Complete the PAY DATE for your deposit. PAY DATE format is **MMDDYY**.
4. Complete the DEPOSIT SCHEDULE. Select the appropriate box and a check mark (✓) will appear.
5. Complete the QUARTER COVERED for your deposit. QUARTER COVERED format is **YYQ**.
6. Complete the DEPOSIT AMOUNTS and the TOTAL PAID. If any of the deposit amounts are zero, leave the fill-in boxes blank.
7. Complete the area code and phone number.
8. Print coupon, sign (signature of preparer or responsible individual), and cut along dashed lines.

**General Instructions:**


Make sure that your state employer account number and business name are entered on the coupon and that the payment amounts are entered in the correct fill-in boxes (for example, UI in the UI box, SDI in the SDI box, etc.).

**Do not enter negative or credit amounts on the coupon.**

- See page 2 for completing Items 1, 2, 3, and 4 on the coupon.
- See page 3 for Payment Due Date information.
- For more detailed instructions, refer to the DE 88ALL-I (Instructions) found at [www.edd.ca.gov/Payroll\\_Taxes/Forms\\_and\\_Publications.htm](http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm).

If you have questions or need assistance, call toll-free at 888-745-3886.

Mail the coupon with payment to the Employment Development Department, PO Box 826276, Sacramento CA 94230-6276. **Please write your employer account number and tax period on your check or money order.**

 <p><b>EDD</b> Employment Development Department State of California</p>		<b>PAYROLL TAX DEPOSIT DE 88ALL</b>		(TYPE OR PRINT IN BLACK INK ONLY)																																																																																																						
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## INSTRUCTIONS FOR COMPLETING ITEMS 1, 2, 3, and 4 ON THE PAYROLL TAX DEPOSIT, DE 88ALL, COUPON

The PAY DATE, DEPOSIT SCHEDULE, and QUARTER COVERED **must** be completed in order to process your payment correctly. **FAILURE TO COMPLETE THESE ITEMS MAY RESULT IN YOUR PAYMENT BEING POSTED TO THE WRONG QUARTER/YEAR AND PENALTY AND INTEREST MAY BE CHARGED. PAYROLL TAX PAYMENTS ARE DUE AND MUST BE REPORTED IN THE QUARTER THE WAGES WERE PAID, NOT IN THE QUARTER THE WAGES WERE EARNED.**

Tax payment and deposit requirement information for Next-Day, Semiweekly, Monthly, and Quarterly filers can be found at [www.edd.ca.gov/Payroll\\_Taxes/File\\_and\\_Pay.htm](http://www.edd.ca.gov/Payroll_Taxes/File_and_Pay.htm).

Interest Rate and Daily Interest Factor information can be found at [www.edd.ca.gov/Payroll\\_Taxes/Interest\\_Rate.htm](http://www.edd.ca.gov/Payroll_Taxes/Interest_Rate.htm).

ITEM	INSTRUCTIONS		
1. PAY DATE	If your deposit schedule is:		
	NEXT-DAY OR SEMIWEEKLY *	MONTHLY *	QUARTERLY
	Enter the pay date the employees were paid wages.	Enter the pay date the employees were paid wages.	Enter the last day of the quarter (see page 3).
2. DEPOSIT SCHEDULE	See page 3 to determine your deposit schedule based on your federal deposit schedule/requirement AND the amount of California Personal Income Tax you have withheld. If you do not meet one of the federal deposit schedules, you are required to make California payroll tax deposits quarterly.		
3. QUARTER COVERED	Enter the year ( <b>YY</b> ) and quarter ( <b>Q</b> ) in which the wages were <b>paid</b> to employees: <ul style="list-style-type: none"> <li>• If your payroll was in January, February, or March 2017, use 171.</li> <li>• If your payroll was in April, May, or June 2017, use 172.</li> <li>• If your payroll was in July, August, or September 2017, use 173.</li> <li>• If your payroll was in October, November, or December 2017, use 174.</li> </ul>		
4. DEPOSIT AMOUNTS:	If any of the following amounts are zero, do not enter an amount. Leave the fill-in boxes blank. <b>Do not enter negative or credit amounts.</b>		
A) Unemployment Insurance (UI)	Enter the amount of UI contributions due. (The UI taxable wages times your UI tax rate.)		
B) Employment Training Tax (ETT)	Enter the amount of ETT contributions due. (The UI taxable wages times the ETT tax rate.)		
C) State Disability Insurance (SDI)	Enter the amount of SDI due from your employees' wages. (The SDI taxable wages times the SDI tax rate.) The SDI tax rate includes a percentage for Paid Family Leave.		
D) CALIFORNIA PIT	Enter the amount of California PIT withheld from your employees' wages.		
E) PENALTY	Enter the amount of penalty due for late payment of payroll taxes due.		
F) INTEREST	Enter the amount of interest due for late payment of payroll taxes due.		
G) TOTAL PAID	Enter the total of Item 4 A) through F).		

\* If you have accumulated less than \$350 of California PIT and choose to make an additional deposit before the quarterly due date, designate the "DEPOSIT SCHEDULE" as QUARTERLY on your DE 88 coupon.

## PAYMENT DUE DATE INFORMATION

You may be required to electronically submit your payroll tax deposits as of January 1, 2017. Visit [www.edd.ca.gov/EfileMandate](http://www.edd.ca.gov/EfileMandate) for more information. If you do not submit your payroll tax payments electronically, a properly completed DE 88/DE 88ALL coupon must be included with your payment. **IF THE DE 88/DE 88ALL IS IMPROPERLY COMPLETED, YOUR PAYMENT MAY BE POSTED TO THE INCORRECT QUARTER AND/OR YEAR AND INTEREST AND PENALTY MAY BE CHARGED.** The postmark date is used to determine the timeliness of tax payments, and penalty and interest are charged on tax payments received late.

California PIT and SDI due dates are generally the same as federal deposit due dates.

If your Federal Deposit Schedule/Requirement Is	AND You Have Accumulated State PIT Withholdings Of	If Pay Date Is	PIT and SDI Deposit Due By <sup>1</sup>	"Deposit Schedule" box to mark on DE 88/DE 88All
Next-Day	Less than \$350 <sup>2</sup>	Any payday	May 1, 2017 July 31, 2017 October 31, 2017 January 31, 2018	<b>Quarterly</b>
	\$350 to \$500	Any payday	15th of the following month	<b>Monthly</b>
	More than \$500	Any payday	Next Business Day	<b>Next-Day</b>
Semiweekly	Less than \$350 <sup>2</sup>	Any payday	May 1, 2017 July 31, 2017 October 31, 2017 January 31, 2018	<b>Quarterly</b>
	\$350 to \$500	Any payday	15th of the following month	<b>Monthly</b>
	More than \$500	Wed., Thur., Fri.	Following Wednesday <sup>3</sup>	<b>Semiweekly</b>
	More than \$500	Sat., Sun., Mon., Tues.	Following Friday <sup>3</sup>	<b>Semiweekly</b>
Monthly	Less than \$350 <sup>2</sup>	Any payday	May 1, 2017 July 31, 2017 October 31, 2017 January 31, 2018	<b>Quarterly</b>
	\$350 or more	Any payday	15th of the following month	<b>Monthly</b>
Quarterly <sup>4, 5</sup> or Annually <sup>6</sup>	Less than \$350	Any payday	May 1, 2017 July 31, 2017 October 31, 2017 January 31, 2018	<b>Quarterly</b>
	\$350 or more	Any payday	15th of the following month	<b>Monthly</b>

- 1 If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day.
- 2 If you have accumulated less than \$350 of PIT and you choose to make an additional deposit before the quarterly due date, designate the "DEPOSIT SCHEDULE" as QUARTERLY on your DE 88 coupon.
- 3 The transition period of the semiweekly schedule allows employers to make deposits in any of the three business days following the last pay date. If any of the transition period days is a legal holiday, you are given an extra business day to make your deposit.
- 4 If you are not required to follow one of the above federal deposit schedules/requirements, you are still required to make California payroll tax deposits of accumulated SDI deductions and withholdings quarterly or more often, based on the guidelines in the above table. Information about federal deposit schedules is located in the Internal Revenue Service's *Employer's Tax Guide* (Publication 15, Circular E).
- 5 A deposit of employer UI and ETT contributions, and any accumulated SDI and California PIT withholdings not previously paid, **MUST BE DEPOSITED EACH QUARTER** by the due dates shown.
- 6 If your federal deposit schedule/requirement is annually, you are required to make California payroll tax deposits quarterly or monthly based on the guidelines in the above table.

**REMEMBER: Once you make a Next-Day deposit to the IRS, your federal deposit schedule automatically becomes Semiweekly for the remainder of that calendar year and all of the following calendar year.**