

For Quarter Ended
MO. DAY YR.

**QUARTERLY RETURN
ADJUSTMENT FORM**

Employer Account No. **942** - -

| | | |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

FOR SCHOOL EMPLOYERS

Please Follow Instructions on Reverse Side

STATUTE OF LIMITATIONS

A claim for refund or credit must be filed within three years of the last timely filing date of the quarter being adjusted.

For Department Use Only

MO. DAY YR.

EFFECTIVE DATE

| | | |
|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |
|----------------------|----------------------|----------------------|

Name _____

Address _____

I. COMPUTATION OF ADJUSTMENT IN CONTRIBUTIONS

B. TOTAL WAGES IN SUBJECT EMPLOYMENT

C. EMPLOYER CONTRIBUTIONS (Employer Rate times B)

| (1) Previously reported | (2) Should have reported | (3) DIFFERENCES Debit/(Credit) |
|----------------------------|-----------------------------|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

I. Penalty (Refer to instructions on reverse side)

J. Interest (Refer to instructions on reverse side)

L. TOTAL

II. REASON FOR ADJUSTMENT

III. I declare that the above information is true and correct to the best of my knowledge and belief. This section must be completed for credit to be allowed.

| | | | |
|-----------|---|-----------|------|
| SIGNATURE | TITLE (Administrator, Accountant, Preparer, etc.) | PHONE () | EXT. |
| X | | FAX () | DATE |

IV. EMPLOYEE WAGE ADJUSTMENT. Enter the correct total wages which should have been reported for the quarter.

NOTE: If you are adjusting more than four (4) employees, list the items on a separate page with the same format, including employer name, account number, and the adjusting quarter.

| SOCIAL SECURITY ACCOUNT NUMBER | EMPLOYEE NAME (First, Middle Initial, Last Name) | TOTAL WAGES PREVIOUSLY REPORTED | TOTAL WAGES SHOULD HAVE REPORTED FOR QUARTER | DIFFERENCES |
|---|--|---------------------------------|---|-------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL of this page OR total for all pages attached. | | | | |

FOR DEPARTMENT USE ONLY

| | | | | |
|----------|------|----------|------|------------------|
| EXAMINER | DATE | REVIEWER | DATE | ORIGINATING UNIT |
| CD | BN | SN | PMT | OP |

Instructions for Completing the *Quarterly Return Adjustment Form for School Employers* (DE 938SEF)

Information: Form DE 938SEF is to be used when (a) an adjustment is made to a prior quarter *Quarterly Contribution Return* (DE 9423); and/or (b) Unemployment Insurance benefits were withheld from a backpay award made to an employee.

To ensure timely processing of your document, complete in full your employer account number, name, and mailing address in the appropriate areas. Post the date of the quarter which is being adjusted. As an example, adjustments to returns covering the first quarter (January, February, and March) should be shown as 03/31/_ _.

Submit a **separate** form DE 938SEF for each quarter to be adjusted.

Item I: Computation of Adjustment in Contributions. This part is used to compute the correct wage differences and the taxes.

Lines B, C:

Column 1 – enter the amounts reported on your quarterly report as filed.

Column 2 – enter the amounts that should have been reported.

Column 3 – enter the differences between Column 1 and Column 2.

Line I: Penalty. Add Penalty of ten percent (10%) of the contributions shown on Line C.

Line J: Interest. Add Interest computed on the total unpaid contributions plus penalty. The rate and method is prescribed by Section 1113 of the CUIC and will change based on the date of the quarter you are adjusting.

Line L: Total. Compute by adding the total unpaid contributions plus Penalty and Interest. Submit a check for this amount if a balance is due to the Employment Development Department.

Item II: Reason For Adjustment. This item is used to explain the reason for the adjustment in Item I.

Item III: Signature. To be a valid claim form, an authorized representative must sign the adjustment form showing title, telephone numbers, and date.

Item IV: Employee Wage Adjustment. When adjustments are necessary to correctly report an individual employee's wages or social security number, complete as shown in the following examples.

A. Incorrect Amount of Wages Reported.

Enter Social Security Account Number, Employee Name, and the incorrect and correct total wages for the quarter.

B. Wrong Social Security Account Number Reported. Requires *two* entries.

1. Enter **incorrect** Social Security Account Number, Employee Name and enter **zero (0)** for amount of wages paid.
2. Enter **correct** Social Security Account Number, Employee Name and enter the **total wages** paid for the quarter.

C. No Social Security Account Number Available When Report was Filed. Requires *two* entries.

1. Enter **all zeros** (000-00-000) for Social Security Account Number, Employee Name and enter **zero (0)** for amount of wages paid.
2. Enter **correct** Social Security Account Number, Employee Name and enter the **total wages** paid for the quarter.

NOTE: If additional space is needed, list the items on a separate page using the same format, including employer name, account number, and the quarter adjusting.

For assistance in completing this form, or in obtaining additional forms, contact the School Employees Fund at (916) 653-5380.