

QUARTERLY CONTRIBUTION AND WAGE ADJUSTMENT FORM

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.



You can file this adjustment form online through the Employment Development Department's (EDD) Expanded e-Services for Business. Please visit our Web site at www.edd.ca.gov. See *Instructions for Completing the Quarterly Contribution and Wage Adjustment Form (DE 9ADJ-I)* for completing this form.

SECTION I:

BUSINESS NAME _____

ADDRESS _____

CITY, STATE, ZIP _____

REASON FOR ADJUSTMENT _____

YEAR / QUARTER

EMPLOYER ACCOUNT NO.

SECTION II: REQUEST FOR REFUND OR ADJUST QUARTERLY CONTRIBUTION RETURN AND REPORT OF WAGES

A. TOTAL SUBJECT WAGES PAID THIS QUARTER > (A)

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI RATE _____ % X UI TAXABLE WAGES = (B) UI CONTRIBUTIONS

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF _____ % X UI TAXABLE WAGES = (C) ETT CONTRIBUTIONS

D. STATE DISABILITY INSURANCE (SDI) TAXES (includes Paid Family Leave amount)

SDI RATE _____ % X SDI TAXABLE WAGES = (D) SDI EMPLOYEE CONTRIBUTIONS WITHHELD

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD > (E)

F. SUBTOTAL (Add Items B, C, D and E) > (F)

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

H. ERRONEOUS SDI CONTRIBUTIONS NOT REFUNDED TO THE EMPLOYEE(S) > (H)
(COMPLETE SECTION III)

I. TOTAL TAXES DUE OR OVERPAID (ITEM F MINUS ITEM G PLUS ITEM H)
IF TAXES ARE DUE, SUBMIT PAYMENT WITH THIS FORM (DO NOT USE DE 88).....> (I)
IF SDI OR PIT WITHHOLDINGS ARE OVERPAID, COMPLETE SECTION III.

SECTION III: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS

The SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

SDI deductions **PIT deductions**

1. Was the overpayment withheld from the wages of employee(s)? Yes No Yes No
If no, no further information is required in this Section.

2. If yes, was this amount refunded to the employee(s)? Yes No Yes No

- If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, EDD will need further information. On a separate page list the following: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded. In addition, **please complete line H.**
- If you have not issued Form(s) W-2, EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section IV.
- If you have issued Form(s) W-2, the employee will receive a credit for the PIT overwithholdings when filing his/her California Resident Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form(s) W-2. Do not file a claim for refund with EDD. For additional information, see *Instructions for Completing the Quarterly Contribution and Wage Adjustment Form (DE 9ADJ-I)*, Section III.

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

SIGN AND MAIL TO: Employment Development Department / P.O. Box 989073 / West Sacramento, CA 95798-9073

QUARTERLY CONTRIBUTION AND WAGE ADJUSTMENT FORM

EMPLOYER ACCOUNT NO.

BUSINESS NAME _____

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SECTION IV: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS

Enter amounts that should have been reported; if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See *Instructions for Completing the Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ-I), Section IV, for additional information and instructions.

YEAR / QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
YEAR / QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
YEAR / QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
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