EDD Employment
Development
Department
State of California

ELECTRONIC FILING GUIDE

FOR THE QUARTERLY WAGE

AND WITHHOLDING PROGRAM

For information regarding the Employment Development Department (EDD) tax program and online forms, visit the EDD website.

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For information about tax reporting, payment options, and customer service questions, call between the hours of 8 a.m. and 5 p.m., Pacific Time (PT), Monday through Friday:

Taxpayer Assistance Center
1-888-745-3886

• •

Customers who are deaf or hard of hearing can reach the EDD through the California Relay Service at:

1-800-735-2929

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 1-888-745-3886 (voice) or TTY 1-800-547-9565.

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California law requires employers to report their employees' wage and withholding information on the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C).

This guide contains definitions, requirements, instructions, technical specifications, and general information for submitting the DE 9C to the Employment Development Department (EDD) electronically and should be used in conjunction with the current tax year's *California Employer's Guide* (DE 44) (PDF, 2.4 MB). The DE 44 provides detailed information on the wage and withholding reporting requirements.

II. ELECTRONIC REPORTING REQUIREMENT

E-file and E-pay Mandate

California state law mandates electronic submission of tax returns, wage reports, and payroll tax deposits for all employers.

For more information, visit E-file and E-pay Mandate.

Non-Compliance Penalty

Effective January 1, 2019, in accordance with section 1114(b) of the California Unemployment Insurance Code (CUIC), any employer who, without good cause, fails to file a report of wages electronically, will be charged a penalty of $20 for each wage item reported on a paper DE 9C and a penalty of $50 for each paper wage report filed.

Waiver Request

This mandate contains a waiver provision for employers who are unable to electronically submit employment tax returns, wage reports, and payroll tax deposits.

To request a waiver, employers must complete and submit the *E-file and E-pay Mandate Waiver Request* (DE 1245W) (PDF).

Employers will be notified by mail if their waiver is approved or denied. An approved waiver will be valid for one year. Upon expiration of the approval period, an employer must file and pay electronically or submit a new waiver request to avoid a non-compliance penalty.

The EDD has the following electronic options for filing the DE 9C:

- Direct Entry
- Import File
- Upload a Bulk Return File
- Federal/State Employment Taxes (FSET) — Bulk Transmissions

Note: e-Services for Business does not accept Portable Document Format (PDF) files. Changing the file extension from PDF will result in an invalid file and you will not be able to upload the file.

You must be enrolled in the EDD's e-Services for Business to use these electronic reporting options. Tutorials and Frequently Asked Questions are available at e-Services for Business.

e-Services for Business Enrollment

To file returns/reports electronically, you must establish a username and password. Tax preparers (payroll agents, payroll services, Certified Public Accountants [CPA], or other employer representatives) can establish their own usernames and passwords to report on behalf of their clients.

To enroll, go to e-Services for Business. Select **Enroll** and follow the prompts.

Direct Entry or Import File

The **Direct Entry** or **Import File** option allows employers to complete the DE 9C information online and submit it to the EDD electronically using a secure website. You can either import information from a Comma Separated Value (CSV) file to populate the required employee tax and wage information or manually key in the information. The record layout for a CSV file is located in **Appendix A**.

To file a return by Direct Entry or to import a CSV file, log into e-Services for Business.

III. ELECTRONIC REPORTING OPTIONS (Continued)

Upload a Bulk Return File

The **Upload a Bulk Return File** option allows employers to submit their DE 9C information as a file attachment to the EDD electronically using a secure website. The file attachment size limit is 10 MB. The file will be accepted in the following file formats:

- eXtensible Markup Language (XML): To format your DE 9C XML file, refer to **Appendix B** for the Data Element Rules and a sample XML DE 9C.

- Interstate Conference of Employment Security Agencies (ICESA): To format your DE 9C ICESA file, refer to **Appendix C** for the file specification.

- Magnetic Media Reporting and Electronic Filing (MMREF-1): To format your DE 9C MMREF-1 file, refer to **Appendix E** for the file specification.

To Upload a Bulk Return File, log into e-Services for Business.

Note: There is no test environment for the XML, ICESA, or MMREF-1 file format. However, you can conduct the test using the "Upload a Bulk Return File" option on e-Services for Business. If you are able to save the attachment, your file format is correct. **Do not submit the test file.** Select "**Cancel**" after the file successfully attaches to complete the test.

Federal/State Employment Taxes (FSET) - Bulk Transmissions

The FSET program provides a standardized method for making tax payments and reporting employment tax and wage information in XML through a web-service based application-to-application transmission platform. The FSET is open to:

- Employers who want to either develop their own software or use the services of a participating payroll service provider or transmitter.

- Software developers, transmitters, and payroll service providers that act as reporting agents.

You can download the *Federal/State Employment Taxes Information Guide* (DE 545) (PDF, 1.04 MB), the XML schemas for FSET supported returns, and the *Federal/State Employment Taxes (FSET) Enrollment* (DE 547) (PDF), from the EDD website.

For more information, visit Federal/State Employment Taxes (FSET) Bulk Transmissions.

Filing Deadline

The last timely date to file the DE 9C is the last day of the month following the close of the calendar quarter. The last timely date is extended to the next business date if it falls on a Saturday, Sunday, or legal holiday.

Note: See the current issue of the DE 44 (PDF, 2.4 MB) for a list of filing deadlines.

Late Filing Penalty

Any employer who, without good reason, fails to file their report of wages electronically within 15 calendar days after a specific written demand will be charged a penalty of $20 for each wage item reported late. If the EDD is unable to process a file submitted electronically, the employer or agent is notified and allowed 15 calendar days to correct the file and resubmit it to the EDD.

Adjustments to Wage and Withholding Data

Adjustments or corrections to wages previously reported electronically can be adjusted on e-Services for Business using the Direct Entry or Import a CSV file.

APPENDIX A – CSV FORMAT INSTRUCTIONS

CSV Record Layout

Open a Microsoft (MS) Excel, Word, or Notepad document and enter the data according to the field position layout in the table below:

Note:
- Headers and footers are not allowed.
- Employee records with duplicate Social Security numbers are not allowed.

Field Name	Length	Format	Position (Column)
Social Security Number (SSN)	9	Social Security Number	1
First Name	Up to 12	Text (alpha only)	2
Middle Initial	1 or leave blank	Text (alpha only)	3
Last Name	Up to 20	Text (alpha only)	4
Total Subject Wages	Up to 12	Numeric (2 decimal places)	5
Personal Income Tax Wages	Up to 12	Numeric (2 decimal places)	6
Personal Income Tax Withheld	Up to 12	Numeric (2 decimal places)	7
Wage Plan Code	1	Text (alpha only)- Must be A, J, L, P, R, S, or U.	8

Sample records in MS Excel format

Note:
- To format the Social Security number column, select the following:
  Format > Format Cells > Special > Social Security Number

- After formatting the Social Security number column, the dashes and the leading zeros will be added automatically.

001234567	Jane		Martinez	22321.00	22321.00	5684.00	S
021365478	JANICE		JAN-PAL	1254.00	0.00	0.00	U
123456789	Joe	M	Doe	2556.58	0.00	0.00	J
987654321	Bobby Joe		Prescott	69374.21		0.00	L
154562541	Jr	J	Williams	3465.00	3257.00	251.12	A
232123321	JR		OBRIEN	487759.00	0.00		R
254698745	Alex	j	smith	0.00	9000.00	1500.00	P

Sample records in MS Word or Notepad format

> 001234567,Jane,,Martinez,22321.00,22321.00,5684.00,S
>
> 021365478,JANICE,,JAN-PAL,1254.00,0.00,0.00,U
>
> 123456789,Joe,M,Doe,2556.58,0.00,0.00,J
>
> 987654321,Bobby Joe,,Prescott,69374.21,,0.00,L
>
> 154562541,Jr,J,Williams,3465.00,3257.00,251.12,A
>
> 232123321,JR,,OBRIEN,487759.00,0.00,,R
>
> 254698745,alex,j,smith,0.00,9000.00,1500.00,P

Note: If the wage detail file is created in MS Excel, save the file in a CSV type format, CSV (Comma delimited)(*.csv).

When creating a file in MS Word or Notepad, enter the comma delimiter ('',") for each data element even if the element is blank, then save the file in plain text format (*.txt), and rename the file type to *.csv.

APPENDIX B – XML FORMAT INSTRUCTIONS

DE 9C Data Element Rules

XML Data Element	Description	Field Type	Field Size	Required	Comments
ReturnData.ContentLocation	Unique identifier for transmitter to identify file.	AN	1-30	Mandatory	Identifier can be any combination of letters and numbers. No spaces or special characters.
ReturnData.ReturnHeaderState.ReturnQuarter	DE 9C return quarter	N	1	Mandatory	Required for DE 9C filing
ReturnData.ReturnHeaderState.Taxyear	DE 9C return year	A	4	Mandatory	
ReturnData.ReturnHeaderState.ReturnType	Type of return being submitted	A	13	Mandatory	Must be "StateCombined" for DE 9C filing
ReturnData.ReturnHeaderState.Form	Tax form ID	AN		Optional	Must be DE 9C. The EDD does not use this tag to determine the form type.
ReturnData.ReturnHeaderState.FilingAction.Action	Original or Supplemental return designator	A		Mandatory	Must be Original or Supplemental
ReturnData.ReturnHeaderState.StateEIN.TypeStateEIN	Enumeration for State EIN Type	A		Mandatory	Must be "WithholdingAccountNo"
ReturnData.ReturnHeaderState.StateEIN.StateEIN Value	State Employer Account Number	N	8	Mandatory	
ReturnData.ReturnHeaderState.StateCode	Enumeration for state receiving return	A	2	Mandatory	Must be CA
ReturnData.ReturnHeaderState.BusinessAddress.BusinessName	Business name	AN	1-50	Mandatory	
ReturnData.ReturnHeaderState.BusinessAddress.AddressLine	Business address line	AN	1-40	Mandatory	
ReturnData.ReturnHeaderState.BusinessAddress.City	Business address (City)	AN	1-25	Mandatory	
ReturnData.ReturnHeaderState.BusinessAddress.StateOrProvince	Business address (State)	A	2	Mandatory	
ReturnData.ReturnHeaderState.BusinessAddress.ZipCode	Business address (ZIP Code)	N	5, 9, or 12	Mandatory	
ReturnData.StateReturn.StateCombined.NumberOfEmployees	Number of wage items being reported	N	0-7	Mandatory	Employer reported wage item count
ReturnData.StateReturn.StateCombined.NoPayrollElect	No Payroll indicator	Check box	1	Optional	Must be X. Include this tag if employer has no payroll to report.
ReturnData.StateReturn.StateCombined.WHTotalWages	Grand total subject wages	N	4-12	Mandatory	Employer reported total subject wages. Field size does not include decimal point.

XML Data Element	Description	Field Type	Field Size	Required	Comments
ReturnData.StateReturn. StateCombined. TotalIncomeTaxWithheld	Grand total PIT withheld	N	4-12	Mandatory	Employer reported total PIT withheld. Field size does not include decimal point.
ReturnData.StateReturn. StateCombined.WHTaxableWages	Grand total PIT wages	N	4-12	Mandatory	Employer reported total PIT wages. Field size does not include decimal point.
ReturnData.StateReturn. StateCombined.PayRoll.Employee	Wage item record	N/A	N/A	Optional	Up to 399,999 wage items per return
ReturnData.StateReturn. StateCombined.PayRoll.Employee. SSN	Employee SSN	N	9	Mandatory	
ReturnData.StateReturn. StateCombined.PayRoll.Employee. FirstName	Employee first name	String	1-16	Mandatory	Special characters allowed are ,.'&"/- and blank
ReturnData.StateReturn. StateCombined.PayRoll.Employee. MiddleName	Employee middle initial	A	1	Optional	If no middle initial, do not include tag
ReturnData.StateReturn. StateCombined.PayRoll.Employee. LastName	Employee last name	String	1-30	Mandatory	Special characters allowed are ,.'&"/- and blank
ReturnData.StateReturn. StateCombined.PayRoll.Employee. TotalWages	Subject wages	N	4-11	Mandatory	Field size does not include decimal point
ReturnData.StateReturn. StateCombined.PayRoll.Employee. TaxableWages	PIT wages	N	4-11	Mandatory	Field size does not include decimal point
ReturnData.StateReturn. StateCombined.PayRoll.Employee. TaxWithheld	PIT withheld	N	4-11	Mandatory	Field size does not include decimal point
ReturnData.StateReturn. StateCombined.PayRoll.Employee. WagePlan	Wage plan code (S, U, J, L, R, A, or P).	A	1	Mandatory	See Appendix G for explanation of codes
ReturnData.StateReturn. StateCombined.Month1Employees	Month 1 employees	N	1-7	Mandatory	
ReturnData.StateReturn. StateCombined.Month2Employees	Month 2 employees	N	1-7	Mandatory	
ReturnData.StateReturn. StateCombined.Month3Employees	Month 3 employees	N	1-7	Mandatory	

Sample DE 9C

```
<?xml version="1.0" encoding="UTF-8" ?>
- <ReturnData documentCount="2" xsi:schemaLocation="http://www.irs.gov/efile ReturnDataState.
  xsd" xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
  instance">
  <ContentLocation>-</ContentLocation>
- <ReturnHeaderState documentId="-">
  <ReturnQuarter>1</ReturnQuarter>
  <Taxyear>2017</Taxyear>
  <ReturnType>StateCombined</ReturnType>
  <Form>DE9C</Form>
- <FilingAction>
  <Action>Original</Action>
    </FilingAction>
- <StateEIN>
  <TypeStateEIN>WithholdingAccountNo</TypeStateEIN>
  <StateEINValue>12345678</StateEINValue>
    </StateEIN>
  <StateCode>CA</StateCode>
- <BusinessAddress>
  <BusinessName>COMPANY NAME</BusinessName>
  <BusinessName>2ND LINE OF COMPANY NAME</BusinessName>
  <AddressLine>COMPANY STREET ADDRESS</AddressLine>
  <City>ANYTOWN</City>
  <StateOrProvince>CA</StateOrProvince>
  <ZipCode>99999</ZipCode>
    </BusinessAddress>
    </ReturnHeaderState>
  - <StateReturn>
  - <StateCombined documentType="Form" documentName="FSET StateCombined" documentId="A">
    <NumberOfEmployees>1</NumberOfEmployees>
    <WHTotalWages>5000.00</WHTotalWages>
    <TotalIncomeTaxWithheld>4000.00</TotalIncomeTaxWithheld>
    <WHTaxableWages>1000.00</WHTaxableWages>
  - <PayRoll>
  - <Employee>
    <SSN>012345678</SSN>
  - <Employee>
    <FirstName>FIRST NAME</FirstName>
    <MiddleName>M</MiddleName>
    <LastName>LAST NAME</LastName>
      </Employee>
```

```
<TotalWages>5000.00</TotalWages>
<TaxableWages>4000.00</TaxableWages>
<TaxWithheld>1000.00</TaxWithheld>
<WagePlan>S</WagePlan>
  </Employee>
  </PayRoll>
<Month1Employees>1</Month1Employees>
<Month2Employees>1</Month2Employees>
<Month3Employees>1</Month3Employees>
  </StateCombined>
  </StateReturn>
  </ReturnData>
```

APPENDIX C – ICESA FORMAT INSTRUCTIONS

ICESA Format Description

The ICESA format was developed to ease the reporting burden on large multi-state employers due to the different reporting formats required by each state.

ICESA File Format Requirements

The following are the ICESA file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Uncompressed mode.
- Data must be written in **UPPERCASE** letters only.
- Filename: ICESA.
- 275 position record length.

Name Formatting

Employees' names must be reported as follows:
- All alpha characters must be in **UPPERCASE** letters.
- The **full** first and last name of the employee must be reported.
- Each segment (first, middle, last) of the name must be entered in the appropriate field.
- Spelling of the employee name should agree with the spelling on the individual's Social Security card.
- **Omit** leading titles (e.g., Mr., Mrs.) from the first name field.
- **Omit** trailing titles (e.g., M.D., D.D.S.) from the last name field.
- Do **not** separate leading letters from the rest of the surname by an apostrophe or a blank. *(Example: O'Neill would be ONEILL or MC Nab would be MCNAB)*

Required State Records

The following record types are **mandatory** when reporting quarterly DE 9C wage and withholding information to California:
- Code E – Employer Record
- Code S – Employee Record
- Code T – Total Record

Optional State Records

Code A, B, and F Record usage is not required for California reporting. Their presence on the California file is optional.

Code E – Employer Record Layout

RECORD NAME: CODE E – EMPLOYER RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1	Record Identifier	1	Enter "E". Every State Employer Account Number (SEAN) and branch **must** begin with a Code E record.
2-23	Not applicable to California reporting needs	22	Blank fill.
24-73	Employer Name	50	Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
74-113	Employer Street Address	40	Enter the street address or Post Office box number of the employer. Left justify and blank fill.
114-138	Employer City	25	Enter the city of employer. Left justify and blank fill.
139-140	Employer State	2	Enter the standard Federal Information Processing Standard (FIPS) postal abbreviation (See Appendix G, State Abbreviation Table). If this is a foreign address, enter the two character country code.
141-148	Not applicable to California reporting needs	8	Blank fill.
149-153	ZIP Code Extension	5	Enter four digit extension of ZIP Code, being sure to include the hyphen in position 149. If N/A, blank fill.
154-158	ZIP Code	5	Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable.
159-275	Not applicable to California reporting needs	117	Blank fill.

APPENDIX C – ICESA FORMAT INSTRUCTIONS (Continued)

Code S – Employee Record Layout

RECORD NAME: CODE S – EMPLOYEE RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1	Record Identifier	1	Enter "S". Every employee **must** begin with a Code S record.
2-10	Social Security Number	9	Enter the employee's Social Security number. Omit hyphens.
11-30	Employee Last Name	20	Enter the employee's **FULL** last name. Left justify and blank fill.
31-42	Employee First Name	12	Enter the employee's **FULL** first name. Left justify and blank fill.
43	Employee Middle Initial	1	Enter the employee's middle initial. If no middle initial, blank fill.
44-45	State Code	2	Enter 06 for California.
46-63	Not applicable to California reporting needs	18	Blank fill.
64-77	State Quarterly Unemployment Insurance (UI)/State Disability Insurance (SDI) Total Wages	14	**NUMERIC CHARACTERS ONLY**. Enter the amount of employee's quarterly wages paid during the period that are subject to UI/SDI taxes. Taxable limitations do not apply. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
78-146	Not applicable to California reporting needs	69	Blank fill.
147-154	State Employer Account Number (SEAN)	8	**NUMERIC CHARACTERS ONLY**. Enter the SEAN assigned by the EDD. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 147-154 should contain the value 12345678.
155-157	Branch Code	3	If registered with the Department as a branch coded employer, enter the applicable branch code for each employee. **If not a branch coded employer, zero fill. Do not leave blank.**

RECORD NAME: CODE S – EMPLOYEE RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
158-176	Not applicable to California reporting needs	19	Blank fill.
177-190	Quarterly Personal Income Tax (PIT) Wages (State Taxable Wages	14	**NUMERIC CHARACTERS ONLY**. Enter the amount of employee's quarterly PIT wages paid during the period that are subject to California PIT even if they were not subject to PIT withholding. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
191-204	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	14	**NUMERIC CHARACTERS ONLY**. Enter the amount of employee's quarterly PIT withheld. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
205-210	Not applicable to California reporting needs	6	Blank fill.
211	Wage Plan Code	1	**ALPHA CHARACTERS ONLY**. Enter appropriate Wage Plan Code (see Appendix G, Wage Plan Code Table) **DO NOT LEAVE BLANK.**
212-214	Not applicable to California reporting needs	3	Blank fill.
215-220	Reporting Period	6	**NUMERIC CHARACTERS ONLY.** Enter the last month and the four digit year of the calendar quarter.
221-275	Not applicable to California reporting needs	55	Blank fill.

Code T – Total Record Layout

RECORD NAME: CODE T – TOTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1	Record Identifier	1	Enter "T". Every employer record must end with a Code T record.
2-8	Number of Employees	7	**NUMERIC CHARACTERS ONLY.** Enter the total number of Code S records from preceding Code E record. Right justify and zero fill.
9-26	Not applicable to California reporting needs	18	Blank fill.
27-40	State Quarterly Unemployment Insurance/State Disability Insurance Total Wages by Employer	14	**NUMERIC CHARACTERS ONLY.** Enter the total of amounts in Positions 64-77 of Code S records from the preceding Code E record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
41-198	Not applicable to California reporting needs	158	Blank fill.
199-212	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	**NUMERIC CHARACTERS ONLY.** Enter the total of amounts in positions 177-190 of Code S records from the preceding Code E record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
213-226	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withhold)	14	**NUMERIC CHARACTERS ONLY.** Enter the total of amounts in positions 191-204 of Code S records from the preceding Code E record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
227-233	Month One Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the first month of the reporting period. Right justify and zero fill.
234-240	Month Two Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the second month of the reporting period. Right justify and zero fill.
241-247	Month Three Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the third month of the reporting period. Right justify and zero fill.
248-275	Not applicable to California reporting needs	28	Blank fill.

No Payroll ICESA File Format Requirements

The following are the no payroll ICESA file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Uncompressed mode.
- Data must be written in **UPPERCASE** letters only.
- Filename: ICESA.
- 275 position record length.

Required State Records

The following record types are **mandatory** when reporting quarterly DE 9C no payroll to California:
- Code E – Employer Record
- Code N – No Payroll Record
- Code T – Total Record

Code E – Employer Record Layout

RECORD NAME: CODE E – EMPLOYER RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1	Record Identifier	1	Enter "E". Every State Employer Account Number (SEAN) and branch **must** begin with a Code E record.
2-23	Not applicable	22	Blank fill.
24-73	Employer Name	50	Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
74-113	Employer Street Address	40	Enter the street address or Post Office box number of the employer. Left justify and blank fill.
114-138	Employer City	25	Enter the city of employer. Left justify and blank fill.
139-140	Employer State	2	Enter the standard Federal Information Processing Standard (FIPS) postal abbreviation (See Appendix G, State Abbreviation Table). If this is a foreign address, enter the two character country code.
141-148	Not applicable	8	Blank fill.
149-153	ZIP Code Extension	5	Enter four digit extension of ZIP Code, being sure to include the hyphen in position 149. If N/A, blank fill.
154-158	ZIP Code	5	Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable.
159-275	Not applicable	117	Blank fill.

Code N – No Payroll Record Layout

RECORD NAME: CODE N – NO PAYROLL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1	Record Identifier	1	Enter "N".
2-43	Not applicable	42	Blank fill.
44-45	State Code	2	Enter 06 for California.
46-146	Not applicable	101	Blank fill.
147-154	State Employer Account Number (SEAN)	8	**NUMERIC CHARACTERS ONLY.** Enter the SEAN assigned by the EDD. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 147-154 should contain the value 12345678.
155-214	Not applicable	60	Blank fill.
215-220	Reporting Period	6	**NUMERIC CHARACTERS ONLY.** Enter the last month and the four digit year of the calendar quarter.
221-275	Not applicable	55	Blank fill.

Code T – Total Record Layout

RECORD NAME: CODE T – TOTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1	Record Identifier	1	Enter "T". Every employer record must end with a Code T record.
2-8	Number of Employees	7	Zero fill.
9-26	Not applicable	18	Blank fill.
27-40	No payroll	14	Zero fill.
41-198	Not applicable	158	Blank fill.
199-247	No payroll	49	Zero fill.
248-275	Not applicable	28	Blank fill.

APPENDIX E – MMREF-1 FORMAT INSTRUCTIONS

MMREF-1 Format Description

The federal MMREF-1 format was developed by the Social Security Administration (SSA) to allow employers to report wage information.

MMREF-1 File Format Requirements

The following are the MMREF-1 file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Uncompressed mode.
- Data must be written in **UPPERCASE** letters only.
- Filename: MMREF.
- 512 position record length.

Name Formatting

Employees' names must be reported as follows:
- All alpha characters must be in **UPPERCASE** letters.
- The **full** first and last name of the employee must be reported.
- Each segment (first, middle, last) of the name must be entered in the appropriate field.
- Spelling of the employee name should agree with the spelling on the individual's Social Security card.
- **Omit** leading titles (e.g., Mr., Mrs.) from the first name field.
- **Omit** trailing titles (e.g., M.D., D.D.S.) from the last name field.
- Do **not** separate leading letters from the rest of the surname by an apostrophe or a blank.
  (Example: O'Neill would be ONEILL or MC Nab would be MCNAB)

Required State Records

The following record types are **mandatory** when reporting quarterly DE 9C wage and withholding information to California:
- Code RE – Employer Record.
- Code RS – State Supplemental Employee Record.
- Code RST* – State Total Record.

*Due to provisions of section 1088(a) (1) of the CUIC, California has added a State Total Record (Code RST). This record type will not interfere with your annual federal Form W-2 file. However, employers who file in multiple states should not use this record type on files to other states as it may interfere with their processing.

Optional State Records

Code RA, RW, RO, RT, RU, and RF usage is not required for California reporting. Their presence on the California file is optional.

Code RE – Employer Record Layout

RECORD NAME: CODE RE – EMPLOYER RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1-2	Record Identifier	2	Enter "RE". Every State Employer Account Number (SEAN) and branch **must** begin with a Code RE record.
3-39	Not applicable to California reporting needs	37	Blank fill.
40-96	Employer Name	57	Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
97-118	Employer Location Address	22	Enter any additional address of the employer information such as suite, floor, or building number. Left justify and blank fill.
119-140	Employer Delivery Address	22	Enter the street address or Post Office box number of the employer. Left justify and blank fill.
141-162	Employer City	22	Enter city of the employer. Left justify and blank fill.
163-164	Employer State	2	Use the State Federal Information Processing Standard (FIPS) postal Abbreviation (See Appendix G, State Abbreviation Table). If this is a foreign address, enter the two character country code.
165-169	ZIP Code	5	Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable. If necessary, continue the Foreign Postal Code in Positions 170-173.
170-173	ZIP Code Extension	4	Enter four digit extension of ZIP Code. If N/A, blank fill.
174-512	Not applicable to California reporting needs	339	Blank fill.

Code RS – State Supplemental Employee Record Layout

RECORD NAME: CODE RS – STATE SUPPLEMENTAL EMPLOYEE RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1-2	Record Identifier	2	Enter "RS". Every employee **must** begin with a Code RS record.
3-4	State Code	2	Enter 06 for California.
5-9	Not applicable to California reporting needs	5	Blank fill.
10-18	Social Security Number	9	Enter the employee's Social Security number. Omit hyphens.
19-33	Employee First Name	15	Enter the employee's **FULL** first name. Left justify and blank fill.
34-48	Employee Middle Name or Initial	15	Enter the employee's middle name or initial. If none, blank fill.
49-68	Employee Last Name	20	Enter the employee's **FULL** last name. Left justify and blank fill.
69-194	Not applicable to California reporting needs	126	Blank fill.
195	Wage Plan Code	1	**ALPHA CHARACTERS ONLY.** Enter appropriate Wage Plan Code (See Appendix G, Wage Plan Code Table). **DO NOT LEAVE BLANK.**
196	Not applicable to California reporting needs	1	Blank fill.
197-202	Reporting Period	6	**NUMERIC CHARACTERS ONLY.** Enter the last month and the four digit year of the calendar quarter.
203-213	State Quarterly Unemployment Insurance (UI)/State Disability Insurance (SDI) Total Wages	11	**NUMERIC CHARACTERS ONLY.** Enter the amount of employee's quarterly wages paid during the period that are subject to UI/SDI taxes. Taxable limitations do not apply. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.

RECORD NAME: CODE RS – STATE SUPPLEMENTAL EMPLOYEE RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
214-247	Not applicable to California reporting needs	34	Blank fill.
248-255	State Employer Account Number (SEAN)	8	**NUMERIC CHARACTERS ONLY.** Enter the SEAN assigned by the EDD. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 248-255 should contain the value 12345678.
256-258	Branch Code	3	If registered with the Department as a branch coded employer, enter the applicable branch code for each employee. **If not a branch coded employer, zero fill. Do not leave blank.**
259-275	Not applicable to California reporting needs	17	Blank fill.
276-286	Quarterly Personal Income Tax (PIT) Wages (State Taxable Wages)	11	**NUMERIC CHARACTERS ONLY.** Enter the amount of employee's quarterly PIT wages paid during the period that are subject to California PIT even if they were not subject to PIT withholding. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
287-297	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	11	**NUMERIC CHARACTERS ONLY.** Enter the amount of employee's quarterly California PIT withheld. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
298-512	Not applicable to California reporting needs	215	Blank fill.

APPENDIX E – MMREF-1 FORMAT INSTRUCTIONS (Continued)

Code RST – State Total Record Layout

RECORD NAME: CODE RST – STATE TOTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1-3	Record Identifier	3	Enter "RST". Every employer record **must** end with a Code RST record.
4-10	Number of Employees	7	**NUMERIC CHARACTERS ONLY.** Enter the total number of Code RS records from preceding Code RE record. Right justify and zero fill.
11	Not applicable to California reporting needs	1	Blank fill.
12-13	State Code	2	Enter 06 for California.
14	Not applicable to California reporting needs	1	Blank fill.
15-28	State Quarterly Unemployment Insurance/State Disability Insurance Total Wages by Employer	14	**NUMERIC CHARACTERS ONLY.** Enter the total of amounts in Positions 203-213 of Code RS records from the preceding Code RE record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
29	Not applicable to California reporting needs	1	Blank fill.
30-43	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	**NUMERIC CHARACTERS ONLY.** Enter the total of amounts in Positions 276-286 of Code RS records from the preceding Code RE record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
44	Not applicable to California reporting needs	1	Blank fill.
45-58	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withheld)	14	**NUMERIC CHARACTERS ONLY.** Enter the total of amounts in Positions 287-297 of Code RS records from the preceding Code RE record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
59	Not applicable to California reporting needs	1	Blank fill.

RECORD NAME: CODE RST – STATE TOTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
60-66	Month One Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the first month of the reporting period. Right justify and zero fill.
67	Not applicable to California reporting needs	1	Blank fill.
68-74	Month Two Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the second month of the reporting period. Right justify and zero fill.
75	Not applicable to California reporting needs	1	Blank fill.
76-82	Month Three Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the third month of the reporting period. Right justify and zero fill.
83-512	Not applicable to California reporting needs	430	Blank fill.

APPENDIX F – NO PAYROLL MMREF-1 FORMAT INSTRUCTIONS

No Payroll MMREF-1 File Format Requirements

The following are the no payroll MMREF-1 file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Uncompressed mode.
- Data must be written in **UPPERCASE** letters only.
- Filename: MMREF.
- 512 position record length.

Required State Records

The following record types are **mandatory** when reporting quarterly DE 9C no payroll to California:
- Code RE – Employer Record
- Code RN – Employee Record
- Code RST – Total Record

Code RE – Employer Record Layout

RECORD NAME: CODE RE – EMPLOYER RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1-2	Record Identifier	2	Enter "RE". Every State Employer Account Number (SEAN) and branch **must** begin with a Code RE record.
3-39	Not applicable	37	Blank fill.
40-96	Employer Name	57	Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
97-118	Employer Location Address	22	Enter any additional address of the employer information such as suite, floor, or building number. Left justify and blank fill.
119-140	Employer Delivery Address	22	Enter street address or Post Office box number of the employer. Left justify and blank fill.
141-162	Employer City	22	Enter city of the employer. Left justify and blank fill.
163-164	Employer State	2	Use the State Federal Information Processing Standard (FIPS) postal Abbreviation (See Appendix G), State Abbreviation Table). If this is a foreign address, enter the two character country code.
165-169	ZIP Code	5	Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable. If necessary, continue the Foreign Postal Code in Positions 170-173.
170-173	ZIP Code Extension	4	Enter four digit extension of ZIP Code. If N/A, blank fill.
174-512	Not applicable	339	Blank fill.

APPENDIX F – NO PAYROLL MMREF-1 FORMAT INSTRUCTIONS (Continued)

Code RN – No Payroll Record Layout

RECORD NAME: CODE RN – NO PAYROLL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1-2	Record Identifier	2	Enter "RN".
3-4	State Code	2	Enter 06 for California.
5-196	Not applicable	192	Blank fill.
197-202	Reporting Period	6	**NUMERIC CHARACTERS ONLY.** Enter the last month and the four digit year of the calendar quarter.
203-213	No payroll	11	Zero fill.
214-247	Not applicable	34	Blank fill.
248-255	State Employer Account Number (SEAN)	8	**NUMERIC CHARACTERS ONLY.** Enter the SEAN assigned by the EDD. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 248-255 should contain the value 12345678.
256-275	Not applicable	20	Blank fill.
276-297	No payroll	22	Zero fill.
298-512	Not applicable	215	Blank fill.

Code RST – State Total Record Layout

RECORD NAME: CODE RST – STATE TOTAL RECORD

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS **Note: "Blank fill" means to use the spacebar to fill a field.**
1-3	Record Identifier	3	Enter "RST". Every employer record must end with a Code RST record.
4-10	Number of Employees	7	Zero fill.
11	Not applicable	1	Blank fill.
12-13	State Code	2	Enter 06 for California.
14	Not applicable	1	Blank fill.
15-82	No payroll	68	Zero fill.
83-512	Not applicable	430	Blank fill.

WAGE PLAN CODE TABLE

The Wage Plan Code indicates the types of benefit coverage employees have for their Unemployment Insurance (UI) and State Disability Insurance (SDI), and is correlated with your employer payroll tax account number. This is a required element for each employee on the DE 9C. You may have multiple Wage Plan Codes on one electronic file but only one Wage Plan Code per record.

Use the table below to determine the appropriate Wage Plan Code that pertains to your employees. **Do not** leave the Wage Plan Code field blank.

Wage Plan Code	Description of Employee Benefit Coverage and Use of Wage Plan Code
S	The employee's total subject wages can be used for the SDI and UI benefit purposes. Note: **S** can also be used for employees who are only subject to Personal Income Tax (PIT) and are being reported under an account that is subject to UI and SDI.
U	The employee's total subject wages can be used for Voluntary Plan for Disability Insurance (VPDI) or UI benefit purposes. Used on VPDI accounts covered by a state Tax-Rated or Reimbursable UI plan.
J	The employee's total subject wages can only be used for the SDI benefit purposes. Used on accounts not covered by a state Tax-Rated or Reimbursable UI plan.
L	The employee's total subject wages can only be used for VPDI benefit purposes. Used on VPDI accounts not covered by a state Tax-Rated or Reimbursable UI plan.
R	The employee's total subject wages can only be used for UI benefit purposes. This wage plan code is only valid for employees with one of the following DI exclusions when reported on an account subject to UI and SDI or VPDI: • Sole Shareholders who have filed a *Sole Shareholder/Corporate Officer Exclusion Statement (DE 459) (PDF)*, and have been approved for a DI exclusion under section 637.1 of the California Unemployment Insurance Code (CUIC). • Third-Party Sick Pay recipients who claim an exclusion under section 931.5 of the CUIC. • Religious Employees who have filed a *Religious Exemption Certificate* (DE 5067) and have been approved for a religious DI exclusion under section 2902 of the CUIC.
A	The employee's total subject wages can only be used for UI benefit purposes. Used on accounts not covered by SDI or VPDI.
P	The employee wages and/or withholdings are reported under an account that is only subject to PIT withholding purposes.

APPENDIX G –TABLES (Continued)

EMPLOYER ACCOUNT AND WAGE PLAN CODE CORRELATION TABLE

<table>
<tr><td rowspan="2" colspan="2"></td><td colspan="3">Employment Account Is Subject to the Following:</td><td rowspan="2">Valid Wage Plan Code(s) for Account</td></tr>
<tr><td>Unemployment Insurance (UI)</td><td>Disability Insurance (DI)</td><td>Personal Income Tax (PIT)</td></tr>
<tr><td>Most Employers</td><td>**Accounts Subject to UI and SDI**</td><td>Tax-Rated or Reimbursable</td><td>State Disability Insurance (SDI)</td><td>Subject, Not Subject, or PIT Optional</td><td>Use:
• **R** for employee(s) with a valid SDI exclusion
• **S** for employee(s) subject to UI and SDI
• **S** for employee(s) only subject to PIT</td></tr>
<tr><td rowspan="6">Other Employer Types</td><td rowspan="2">**Accounts Covered Under a Voluntary Plan for Disability Insurance (VPDI)**

(VPDI employers can have employees covered under VPDI and some covered under SDI.)</td><td>Tax-Rated or Reimbursable</td><td>VPDI and SDI</td><td>Subject, Not Subject, or PIT Optional</td><td>Use:
• **R** for employee(s) with a valid DI exclusion
• **S** for employee(s) covered under UI and SDI
• **S** for employee(s) only subject to PIT
• **U** for employees covered by UI and VPDI</td></tr>
<tr><td>Not Subject</td><td>VPDI</td><td>Subject or Not Subject</td><td>Use **L** for all employees</td></tr>
<tr><td>**Accounts Not Subject to UI**
(Applies to domestic employers who have reported $750 to $999.)</td><td>Not Subject</td><td>SDI</td><td>Subject, Not Subject, or PIT Optional</td><td>Use **J** for all employees</td></tr>
<tr><td>**Accounts Not Subject to DI**
(Applies to some public entities.)</td><td>Tax-Rated or Reimbursable</td><td>Not Subject</td><td>Subject, Not Subject, or PIT Optional</td><td>Use **A** for all employees</td></tr>
<tr><td>**Accounts Only Subject to PIT**</td><td>Not Subject</td><td>Not Subject</td><td>Subject or PIT Optional</td><td>Use **P** for all wage lines</td></tr>
</table>

State Abbreviation Table

This table provides the states of the United States (including the District of Columbia) according to Federal Information Processing Standard 5 (FIPS 5-1).

STATE	ABBREVIATION	STATE	ABBREVIATION
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	**CA**	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		