



**INSTRUCTIONS FOR COMPLETING THE
QUARTERLY CONTRIBUTION RETURN AND REPORT OF WAGES (CONTINUATION), DE 9C**

PLEASE TYPE ALL INFORMATION

You may be required to electronically submit this form. Visit www.edd.ca.gov/EfileMandate for more information. You can file, pay, and manage your employer payroll tax account online with e-Services for Business at www.edd.ca.gov/e-Services_for_Business. Contact the Taxpayer Assistance Center at 888-745-3886 (voice) or TTY 800-547-9565 for additional forms or inquiries regarding reporting wages or the proper reporting status of employees. Refer to the *California Employer's Guide*, DE 44, for additional information.

Please record information in the spaces provided. If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown.
Do not use dollar signs, dashes, commas, or slashes (\$ - , /).

EMPLOYEE (FIRST NAME)	M.I. (LAST NAME)	TOTAL SUBJECT WAGES
IMOGENE	A SAMPLE	12345.67

If you must hand write this form, print each letter or number in a separate box as shown.
Do not use dollar signs, dashes, commas, decimal points, or slashes (\$ - , . /).

EMPLOYEE (FIRST NAME)	M.I. (LAST NAME)	TOTAL SUBJECT WAGES
I M O G E N E	A S A M P L E	1 2 3 4 5 6 7

Retain a copy of the DE 9C form(s) for your records. If you have more than seven employees, use additional pages or a format approved by the Employment Development Department (EDD). If using more than one page, number the pages consecutively at the top of the form. If the form is not preprinted, enter your employer payroll tax account number, business name and address, the year and quarter, and the quarter ended date. For information, specifications, and approvals of alternate forms, contact the Alternate Forms Coordinator at 916-255-0649.

- ITEM A. EMPLOYEES (page 1 only): Enter the number of full-time and part-time workers who worked during or received pay subject to Unemployment Insurance for the payroll period **which includes the 12th day of the month**. Please provide a count for **each** of the three months. Blank fields will be identified as missing data.
- ITEM B. Check this box ONLY if the employees reported are covered by an employer sponsored Voluntary Plan for the payment of disability benefits. If you also have employees covered under the State Plan for disability benefits, report their wages and withholdings separately on another page of the DE 9C.

WAGES AND WITHHOLDINGS TO REPORT ON A SEPARATE DE 9C

Prepare a DE 9C to report the types of exemptions listed below. All three exemptions can be reported on one DE 9C. Write the exemption title(s) at the top of the form (e.g., SOLE SHAREHOLDER), and report only those individuals under these categories. **Report all other employees or individuals without exemptions on a separate DE 9C.**

- **Religious Exemption:** Employees who file and are approved by the EDD for an exemption from State Disability Insurance (SDI) taxes under Section 2902 of the California Unemployment Insurance Code (CUIC).
- **Sole Shareholder:** An individual who elects and is approved by the EDD to be excluded from SDI coverage for benefits and taxes under Section 637.1 of the CUIC.
- **Third-Party Sick Pay:** Recipients exempt from SDI taxes under Section 931.5 of the CUIC. Refer to *Information Sheet: Third-Party Sick Pay*, DE 231R, for detailed instructions on how to report.

- ITEM C. NO PAYROLL: Check this box if you had no payroll this quarter. Please sign and complete the information in Item O.
- ITEM D. SOCIAL SECURITY NUMBER (SSN): Enter the SSN of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld PIT during the quarter. If someone does not have an SSN, report their name, wages, and/or withholdings without the SSN and TAKE IMMEDIATE STEPS TO SECURE ONE. Report the correct SSN to the EDD as soon as possible on a *Quarterly Contribution and Wage Adjustment Form*, DE 9ADJ.
- ITEM E. EMPLOYEE NAME: Enter the name of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld PIT during the quarter.
- ITEM F. TOTAL SUBJECT WAGES: Enter the total subject wages paid (including cents) to each employee during the quarter. Generally, most wages are considered "subject" wages. For special classes of employment and payments considered subject wages, refer to *Information Sheet: Types of Employment*, DE 231TE, and *Information Sheet: Types of Payments*, DE 231TP.
- ITEM G. PIT WAGES: Enter the amount of wages paid (including cents) that are subject to PIT, even if you do not withhold PIT from the wages. You must enter PIT wages even if they are the same as total subject wages. For additional information regarding PIT wages, refer to *Information Sheet: Personal Income Tax Wages Reported on the Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C)*, DE 231PIT.
- ITEM H. PIT WITHHELD: Enter the amount of PIT withheld from each individual during the quarter.
- ITEM I. Enter the total subject wages paid (Item F) for each separate page. Do not carry this total forward from page to page.
- ITEM J. Enter the total amount of PIT wages (Item G) for each separate page. Do not carry this total forward from page to page.
- ITEM K. Enter the total PIT withheld (Item H) for each separate page. Do not carry this total forward from page to page.
- ITEM L. ON PAGE 1 or the last page, enter the grand total of total subject wages paid (Item I) for all pages for the quarter.*
- ITEM M. ON PAGE 1 or the last page, enter the grand total of PIT wages (Item J) for all pages for the quarter.*
- ITEM N. ON PAGE 1 or the last page, enter the grand total of PIT withheld (Item K) for all pages for the quarter.*

***NOTE: Provide separate grand totals for Voluntary Plan Disability Insurance reporting and special exemption reporting (Religious Exemption, Sole Shareholder, Third-Party Sick Pay).** Combine all other DE 9C pages to arrive at the grand totals for Items L, M, and N.

ITEM O. ON PAGE 1 ONLY, signature of preparer or responsible individual, including title, phone number, and signature date.

**Checklist for Completing the Paper
Quarterly Contribution Return and Report of Wages (Continuation), DE 9C**

Beginning January 1, 2017, employers with 10 or more employees will be required to electronically submit employment tax returns, wage reports, and payroll tax deposits to the Employment Development Department (EDD). All remaining employers will be subject to this requirement beginning January 1, 2018.



For a faster, easier, and more convenient method of filing your DE 9C, access the EDD e-Services for Business website at www.edd.ca.gov/e-Services_for_Business.

If you are filing a paper DE 9C, use the checklist below to help review your information and prevent reporting errors. Completing the DE 9C with correct information can prevent delays to Unemployment Insurance and State Disability Insurance benefit claims.

You must register for an EDD employer payroll tax account number prior to submitting returns and payments for your business.

✓ **Confirm the following are correct:**

- Your employer account number, business name, and address.
- The year and quarter you are reporting. (Example: 161 for the quarter ended March 31, 2016.)
- The number of part-time and full-time employees with wages subject to Unemployment Insurance (UI) in box A.

✓ **Verify the employee information and monetary amounts:**

- Include dollars and cents for monetary amounts. Do not use dashes, commas, or slashes (-, /).
- Do not report negative amounts.
- Ensure all employee Social Security numbers and names are reported correctly.
- Ensure the individual employee wage and withholding amounts are correct.
- Ensure page totals and the grand totals are correct.
- Ensure all pages are included.

✓ **To prevent your DE 9C from being misread:**

- Use only EDD preprinted forms or an EDD-approved alternate form.
- Use font size 10 or 12 in upper-case letters.
- If using a pen, use only black ink and print neatly.

✓ **When you have no payroll for the quarter:**

- Enter zeros in each box in Item A. Check box **C. No Payroll**, sign, date, provide your phone number on the form, and send to the EDD.

✓ **If you are out of business:**

- Check box **B. Out of Business/No Employees** on the *Quarterly Contribution Return and Report of Wages, DE 9*, for the quarter. Check box B only if this is your final report and you will not be reporting wages in any subsequent quarter. You are required to file your DE 9, DE 9C, and pay any amounts due with a *Payroll Tax Deposit, DE 88*, within 10 days of quitting business to avoid penalty and interest charges.

Employers are responsible for ensuring that the DE 9C is correct and timely, even when a payroll service, bookkeeper, or accountant prepares the DE 9C.

Refer to *Information Sheet: Optical Character Recognition on Paper Returns, Payments, and Wage Reports, DE 231OCR*, available at www.edd.ca.gov/pdf_pub_ctr/de231ocr.pdf, for additional information regarding paper reporting and alternate filing options.

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 888-745-3886 (voice) or TTY 800-547-9565.