

EDD QUARTERLY RETURN PROCESS (State Disability Insurance - SDI)

1. Run Frontline ERP Pay91a Report for the appropriate quarter
2. Report SDI Wages (if applicable) on [EDD's website](#) and make payment electronically either by scheduling EDD to pull the funds from the LEA's clearing account (after funds have been deposited to the account to cover the payment) or by credit card
 - a. Report the Total SDI Wages (SDI Capped Wages when applicable)
 - i. When there are Negative Amounts, use the *Positive* SDI Wages amount and *Positive* SDI Deducted amount
 - ii. See example of Pay91 and tax return on Page 2 and 3 below
 - b. When there are Negative amounts, a separate adjustment is needed
 - i. It is recommended to do a paper form [DE9ADJ](#) for this
 - ii. But another option would be to file online. This would require an adjustment to **both** the Wage Report and the Tax Return and can be a little more complicated
 - iii. [DE9ADJ Instructions](#)

Reported incorrect UI, ETT, SDI, and/or PIT information on the **DE 9**.

Complete sections I, II, III, and V of the **DE 9ADJ**. If taxes are due, send a payment with the DE 9ADJ for the additional tax amount plus penalty and interest. Also, complete section IV (items A and C) of the DE 9ADJ if a correction is needed to the DE 9C for the quarter.

- iv. See Instructions of DE9ADJ filled out on page 5 below
 - It is necessary to run the Pay91a for the prior quarter to fill this out
3. If you would like these reports reviewed, please send to:
 - a. Jsarsfield@scoe.org, Carend@scoe.org, Jliu@scoe.org and Tpham@scoe.org
 - b. Include: Copy of Pay91(last page with totals), Copy of the DE9 (if applicable)

Org Recap

Pay Dates 10/10/2024 through 12/30/2024

Org	State EIN	Federal EIN	SUI Wages	SUI Deducted	SIT Wages	SIT Withheld	SDI Wages	SDI Deducted	Total Number of Employees
			4,641,790.82	2,321.18	4,136,589.27	178,383.22	1,333,773.35	14,671.55	326
		Positive	4,644,341.20	2,322.45	4,138,080.18	178,383.22	1,336,323.73	14,699.60	4,819,862.95
		Negative	2,550.38-	1.27-	1,490.91-	.00	2,550.38-	28.05-	2,067.07-
Number of Employees Paid in:		Grand Total	4,641,790.82	2,321.18	4,136,589.27	178,383.22	1,333,773.35	14,671.55	326
Month 1 - Oct	263		227		263		84		
Month 2 - Nov	279		235		279		87		
Month 3 - Dec	296		239		296		87		
		Positive	4,644,341.20	2,322.45	4,138,080.18	178,383.22	1,336,323.73	14,699.60	4,819,862.95
		Negative	2,550.38-	1.27-	1,490.91-	.00	2,550.38-	28.05-	2,067.07-

When filing online -
Sections C & FWhen filing online -
Sections F & H

Quarterly Contribution Return and Report of Wages (DE 9)

Quarter Ended: **12/31/2024**

A. No Wages Paid This Quarter

B. Out of Business/No Employees

C. Total Subject Wages Paid This Quarter **\$1,336,323.73**

D. Unemployment Insurance (UI) (Total employee wages up to 7,000.00 per employee per calendar year)

UI Rate %	UI Taxable Wages	=	
0.00	\$0.00	=	\$0.00

E. Employment Training Tax (ETT)

ETT Rate %	ETT Taxable Wages	=	
0.00	\$0.00	=	\$0.00

F. State Disability Insurance (Total employee wages)

SDI Rate %	SDI Taxable Wages	=	
1.10	1,336,323.73	=	\$14,699.60

G. California Personal Income Tax (PIT) Withheld **\$0.00**

H. Subtotal **\$14,699.60**

I. Less: (Contributions and Withholdings Paid for the Year)
(DO NOT Include Penalty and Interest Payments) **\$0.00**

J. Total Taxes Due or Overpaid (Item H minus Item I) **\$14,699.60**

Fourth Quarter 2024 - Negatives Only

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Employee Name	(ID) SSN4	Months 1 2 3	SUI Wages	SUI Contributed	SIT Wages	SIT Withheld	SDI Wages	SDI Capped Wages	SDI Deducted
Employee 1		X	383.90-	.19-	357.02-		383.90-		4.22-
Employee 2		X	1,224.34-	.61-	1,133.89-		1,224.34-		13.47-
Employee 3		X X	942.14-	.47-			942.14-		10.36-
Number of Employees Paid in:		Total	2,550.38-	1.27-	1,490.91-	.00	2,550.38-	2,550.38-	28.05-
Month 1 - Oct		3							
Month 2 - Nov		0							
Month 3 - Dec		1							
Total Number of Employees		3							

Negative SDI wages need to be subtracted from the previous quarter's SDI wages and reported on the DE9ADJ

Pay Dates 10/10/2024 through 12/18/2024

DE9ADJ - Run Pay91 for prior quarter to fill out the adjustment form

Section III - A & C - column 1 - This will be the total positive wages under SDI for the prior quarter

3Q 2024 Total SDI = \$1,108,515.86

Then you would minus off the Negative SDI wages above to get Section III - A & C column 2.

\$1,108,515.86 - \$2,550.38 = \$1,105,965.48

Section III - F & H - column 1 - This will be the total positive deductions for SDI for the prior quarter

3Q 2024 Total SDI deductions = \$12,193.73

Then you would minus off the Negative SDI deductions above to the Section III - A & C column 2

\$12,193.73 - \$28.05 = \$12,165.68

Quarterly Contribution and Wage Adjustment Form

The *Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ) is used to request corrections to information previously reported on a *Quarterly Contribution Return and Report of Wages* (DE 9) and/or *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C). A **claim for refund** must be filed within 3 years of the last timely date of the quarter being adjusted, 6 months after an assessment becomes final, or 60 days from the date of the overpayment, whichever date occurs later.

You can also file adjustments to previously filed returns online through the Employment Development Department (EDD) [e-Services for Business](http://edd.ca.gov/e-Services_for_Business) (edd.ca.gov/e-Services_for_Business). Refer to the [Instructions for Completing the Quarterly Contribution and Wage Adjustment Form \(DE 9ADJ-I\)](http://edd.ca.gov/pdf_pub_ctr/de9adj-i.pdf) (PDF) (edd.ca.gov/pdf_pub_ctr/de9adj-i.pdf) for additional information.

Check the box If only adjusting the DE 9, If only adjusting the DE 9C, If adjusting DE 9 and DE 9C, that applies: complete Sections I, II, III, and V. complete Sections I, II, IV, and V. complete all sections.

Section I: Employer Information. Complete all fields (Please print).

Business Name: _____

Quarter

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Street Address: _____

Employer Account Number

City, State, ZIP Code: _____

Section II: Reason for Adjustment. Enter a detailed reason for the adjustments requested. (Required)

Example Overpayment

Section III: Request to Adjust the DE 9.

Complete all fields. If requesting a credit (decrease) to SDI or PIT, you must also complete **Line O** below.

- A. Total Subject Wages
- B. Unemployment Insurance (UI) Taxable Wages
- C. State Disability Insurance (SDI) Taxable Wages
- D. Employer's UI Contributions (UI rate _____ % times B)
- E. Employment Training Tax (ETT rate _____ % times B)
- F. SDI Withheld (SDI rate 1.1 % times C)
(Includes Paid Family Leave)
- G. Personal Income Tax (PIT) Withheld
- H. **Subtotal** (Add amounts on Lines D, E, F, and G)
- I. Plus: Erroneous SDI Deductions Not Refunded (Refer to **Note** below)
- J. Less: Contributions and Withholdings Paid for the Quarter
- K. **Total Taxes Due or Overpaid** (H2 + I – J). (If balance is due, complete L, M, and N)
- L. Penalty (If balance is due, calculate 15% of the amount on Line K)
- M. Interest (Refer to the DE 9ADJ-I for instructions)
- N. **Total Due** (Lines K + L + M)

	(1) Amounts Reported on DE 9 or Most Recent Adjustment Form	(2) Amounts That Should Have Been Reported	(3) Difference Debit/(Credit)
A. Total Subject Wages	1,108,515.86	1,105,965.48	-2,550.38
B. Unemployment Insurance (UI) Taxable Wages			
C. State Disability Insurance (SDI) Taxable Wages	1,108,515.86	1,105,965.48	-2,550.38
D. Employer's UI Contributions (UI rate _____ % times B)			
E. Employment Training Tax (ETT rate _____ % times B)			
F. SDI Withheld (SDI rate <u>1.1</u> % times C) (Includes Paid Family Leave)	12,193.73	12,165.68	-28.05
G. Personal Income Tax (PIT) Withheld			
H. Subtotal (Add amounts on Lines D, E, F, and G)	12,193.73	12,165.68	-28.05
I. Plus: Erroneous SDI Deductions Not Refunded (Refer to Note below)			
J. Less: Contributions and Withholdings Paid for the Quarter		12,193.73	
K. Total Taxes Due or Overpaid (H2 + I – J). (If balance is due, complete L, M, and N)		-28.05	
L. Penalty (If balance is due, calculate 15% of the amount on Line K)			
M. Interest (Refer to the DE 9ADJ-I for instructions)			
N. Total Due (Lines K + L + M)		-28.05	

O. **SDI and PIT overpayments.** If requesting a credit (decrease) to SDI or PIT, you must answer the following questions:

1. Was the credit claimed above (column 3) withheld from the wages of employee(s)?
2. If yes, has this amount been refunded to the employee(s)?
3. Was the correct PIT reported on the Form W-2 issued to the employee(s)?

SDI Deductions	PIT Deductions
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes

Note: SDI and PIT deductions are employee contributions. The EDD cannot refund these amounts unless you first refund the erroneous deductions to the employee(s). **If you have issued Form(s) W-2, do not refund PIT overwithholdings or change the amount reported on the employee(s) Form W-2.** The employee will receive a credit for the PIT overwithheld when they file their *California Income Tax Return* (Form 540) with the Franchise Tax Board. If you are requesting a PIT credit for a prior year because you paid the EDD more than the amount withheld from the employee(s), attach a copy of Form(s) W-2 filed for each affected employee. Refer to the DE 9ADJ-I for additional instructions.

Sign on Page 2 and Mail To: Employment Development Department / PO Box 989073 / West Sacramento, CA 95798-9073

Section IV: Request to Adjust the DE 9C. Complete **Item A** for all DE 9C adjustments. Complete **Item B** only for wage plan code corrections to all employees. Complete **Item C** to request adjustments to individual employee information.

A. DE 9C Grand Totals for the Quarter

A1. Enter the correct grand totals for all employees for the quarter.

Total Subject Wages 1,105,965.48	Total PIT Wages	Total PIT Withheld
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A2. Enter the number of employees full-time and part-time who worked during or received pay subject to UI for the pay period which includes the 12th of the month.

1st Month	2nd Month	3rd Month
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A3. Enter the correct total number of wage lines **for all employees** for the quarter.

Wage Item Count

B. Wage Plan Code Corrections for All Employees. Leave blank if not correcting all wage plan codes. Refer to the [Information Sheet: Reporting Wage Plan Codes on Quarterly Wage Reports and Adjustments \(DE 231WPC\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de231wpc.pdf) for additional information.

Enter Number of Employees: _____ Prior Plan Code: _____ Correct Plan Code: _____
(Item C below is not required if only adjusting wage plan codes for all employees.)

C. Individual Wage Line Adjustments. Identify the adjustment type for each affected employee and complete the fields indicated. Include only the wage lines that need to be corrected. Make corrections to the quarter(s) in which the information was originally reported. Do not report negative amounts.

Adjustment Type	Fields to Complete for Each Affected Employee
Add employee(s) not previously reported.	C1 – C6. Leave C7 – C9 blank.
Remove employee(s) reported in error.	C1 – C6. Enter 0.00 in C3 – C5.
Adjust wages or PIT amounts previously reported.	C1 – C6. Leave C7 – C9 blank.
Correct employee name(s).	C1 – C6 and C7. Leave C8 – C9 blank.
Correct a Social Security number (SSN).	C1 – C6 and C8. Leave C7 and C9 blank.
Correct wage plan code for one or more employees but not all.	C1 – C6 and C9. Leave C7 and C8 blank.
Multiple adjustments.	C1 – C6 and C7 – C9 if they apply to adjustment.

Enter the information that should have been reported in fields C1 – C6. If a correction reduces wages or withholdings amount to zero, enter 0.00 in the field.					For name, SSN, or plan code corrections, enter the information previously reported in fields C7 – C9. Leave these fields blank for all other adjustment types.	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last) Employee 1			C7. Previously Reported Name (First, Middle Initial, Last)	
C3. Total Subject Wages 5,515.95		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last) Employee 2			C7. Previously Reported Name (First, Middle Initial, Last)	
C3. Total Subject Wages 4,282.60		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last) Employee 3			C7. Previously Reported Name (First, Middle Initial, Last)	
C3. Total Subject Wages 13,284.88		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code

Please attach additional pages if reporting more than 3 wage line adjustments.

Section V: Declaration. I declare that the information herein is true and correct to the best of my knowledge. (A signature is required on all adjustments)

Signature _____ **Title** _____ **Date** _____

Print Name _____ **Phone** _____ **Email** _____

Sign and Mail To: Employment Development Department / PO Box 989073 / West Sacramento, CA 95798-9073

**THIS PAGE IS NOT APPLICABLE FOR
ADJUSTING SDI**

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Enter the information that should have been reported in fields C1 – C6. If a correction reduces wages or withholdings amount to zero, enter 0.00 in the field.					For name, SSN, or plan code corrections, enter the information previously reported in fields C7 – C9. Leave these fields blank for all other adjustment types.		
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	
C1. Social Security Number (SSN)		C2. Employee Name (First, Middle Initial, Last)			C7. Previously Reported Name (First, Middle Initial, Last)		
C3. Total Subject Wages		C4. PIT Wages	C5. PIT Withheld	C6. Plan Code	C8. Previously Reported SSN	C9. Previously Reported Plan Code	