EDD QUARTERLY RETURN PROCESS (State Unemployment Insurance – SUI)

1. Run Frontline ERP Pay91a Report for the appropriate quarter

2. Report SUI Wages on Form DE9423
    a. Complete Line A using the Number of Employees Paid found on the last page of the Pay91a
    b. Line B is the Total SUI Wages on the last page of the Pay91a
        i. When there are Negative Amounts, Line B is the *Positive* SUI Wages amount
    c. Line C is the Total SUI Wages on Line B multiplied by the Employer SUI contribution rate (current Payroll Rates can be found on Frontline's Home Page). This amount should be the same Total SUI Deducted amount found on the last page of the Pay91a
        i. When there are Negative Amounts, Line C is the *Positive* SUI Deducted amount
    d. Line D is left blank when *there are no negative amounts*
        i. When there are Negative Amounts, Line D is the *Negative* SUI Deducted amount
    e. Line E is the Total SUI Taxes Due and the amount you owe (Line C minus Line D)
    f. See **next page** for Pay91 Report Example and DE9423 Report completed

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 DE9423 and Copy of DE938SEF if Applicable

4. See Page 4 below for instructions if there are negatives on your current Pay91

Quarterly Tax Reporting with Negatives

Pay91a

State Quarterly Report Employee Listing

SUI REPORTING - DE 9423

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-
		Grand Total	4,641,790.82	2,321.18	4,136,589.27	178,383.22	1,333,773.35	14,671.55	326
			227		263		84		
			235		279		87		
			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-

Number of Employees Paid in:

- Month 1 - Oct: 263
- Month 2 - Nov: 279
- Month 3 - Dec: 296

Line A - DE9423

Line B - DE9423, (Positive amount)

Line C - DE9423 (Positive amount)

Line D - DE9423 (Blank if Zero, otherwise enter Negative SUI Deducted)

Line E - DE9423 - Total SUI Taxes Due (Line C - Line D)

Employment Development Department
State of California

QUARTERLY CONTRIBUTION RETURN FOR SCHOOL EMPLOYERS

PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

APPROVED EXTENSION TO: _____

QUARTER ENDED 12/31/2024 DUE 12/31/2024 DELINQUENT IF NOT POSTMARKED OR RECEIVED BY 01/31/2025

YR	QTR
24	04

Employer Account No.

EXAMPLE

DEPT. USE ONLY

DO NOT ALTER THIS AREA

P1	P2	C	P	U	S	W	A

EFFECTIVE DATE Mo. = Day = Yr. = WIC

A. NUMBER OF EMPLOYEES earning wages during or receiving pay for the pay periods that include the 12th day of the calendar month (enter numerals only). Please complete all fields. Blank fields will be identified as missing data.

1st Month 263 2nd Month 279 3rd Month 296

B. TOTAL SUBJECT WAGES PAID THIS QUARTER (Same figure on line L on DE 9C) . . . . . (B) 4,644,341.20

C. EMPLOYER'S UI CONTRIBUTIONS .05 % Times B . . . . . (C) 2,322.45

D. ADJUSTMENT TO PRIOR QUARTERS
QUARTERLY RETURN ADJUSTMENT FORM FOR SCHOOL EMPLOYERS, DE 938SEF, MUST BE ATTACHED (D) -1.27

E. TOTAL TAXES DUE (Add items C and D) → (E) 2,321.18

Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT
Include employer account number on check. Do not staple check to return.

DEPT USE

HELP US IMPROVE THE QUALITY OF OUR EMPLOYMENT TAX SERVICES. PLEASE RATE OUR CURRENT SERVICES BY ENTERING THE APPROPRIATE NUMBER IN THE BOX: 4 = EXCELLENT 3 = GOOD 2 = FAIR 1 = POOR ☐

F. *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 _____ Phone ( ) _____ Ext. _____

Title (Administrator, Accountant, Preparer. etc.) _____ Fax ( ) _____ Date _____

NOTE: IMPORTANT Please check the appropriate box:

Individual employees wages that are subject to Unemployment Insurance (UI) are reported on:

No payroll. Enter "0" on line B. ☐ Final return ☐

Attached *Quarterly Contribution Return and Report of Wages (Continuation),* DE 9C ☐ Electronic Media ☐

INSTRUCTIONS

Note: For Items A through D, if the amount is zero, enter "0".

ITEM A. Number of Employees - For each of the three months in the quarter, enter the number of employees earning wages during or receiving pay for the pay period(s) that includes the 12th day of each month. Please complete all fields. Blank fields will be identified as missing data.

ITEM B. Total Wages in Subject Employment - Enter the total of ALL UI subject wages paid. 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 C. Employer's UI Contributions - Multiply the amount entered in Item B by the employer's UI contribution rate, and enter this calculated amount in C.

ITEM D. Adjustment to Prior Quarters - Employers who are making an adjustment to a prior quarter must complete and attach a DE 938SEF. The total debit or credit amount indicated on the DE 938SEF must be entered on line D. If no adjustment is being made, enter "0." To expedite an adjustment to a prior DE 9423, use a DE 938SEF instead of an amended DE 9423.

ITEM E. Total Taxes Due - Add items C and D. Enter the sum in E. If the sum is zero, enter "0" in line E and check the box on the front of the return envelope. Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT. If a DE 938SEF is attached, the amount remitted should reflect the adjustment.

(EXAMPLE: Line E shows $500.00 due for the quarter. A DE 938SEF is attached for a credit of $200.00. Remittance should be for $300.00.)

ITEM F. Signature of preparer or responsible individual, including title, phone number, fax number, and date.

Did you know you can file this form online using the EDD e-Services for Business? Please visit the website at **www.edd.ca.gov/e-Services_for_Business** for further instructions.

INFORMATION

Employer UI contributions are due and payable on the first day of the calendar month following the close of each calendar quarter. Payment shall be delinquent if not paid on or before the last day of such month.

FILING THE RETURN - This return must report all UI subject California wages paid (refer to Item B and the *California Employer's Guide,* DE 44.)

PENALTY of 15% (10% for periods prior to the 3rd quarter 2014) is added for failure to make payment by the delinquent date of the return. An additional 15% (10% for periods prior to the 3rd quarter 2014) is added if the return and report of wages is not filed within 60 days of the delinquent date of the return. Interest accrues from the delinquent date for the return.

NOTE: If you combine schools, you must file and pay the final return within 10 days of merging to avoid penalty and interest.

If your school was merged or if a change in district occurred during the period covered by this Quarterly Contribution Return, each district must file a separate return covering only that part of the quarter (or year for income tax forms) during which the particular district operated.

TOTAL WAGES - Means all remuneration payable for personal services when they meet the criteria of UI subject wages (refer to Item B and the DE 44).

TAXABLE WAGE LIMIT - Total individual employee wages are taxable. There is no wage limit.

If you need assistance completing this form, contact the Employment Development Department, School Employees Fund at 916-653-5380.

Mail To: State of California / Employment Development Department
PO Box 2482 / Sacramento, CA 95812-2482

g. When there are Negative Amounts, also complete Form DE938SEF to report adjustments to prior quarters
    i. Run Pay91a for prior quarter to get the previously reported wages
    ii. Quarter Ended section on form should always be the previous quarter
    1) Example: If you are working on the 4th Quarter taxes, you would want to put the 3rd Quarter on the DE938SEF form(09/30)
    iii. Enter positive wages from the prior quarter's SUI wages column under Line B, column 1
    iv. Enter difference between SUI wages from previous quarter (Line B, column 1) minus negative SUI Wages from the current quarter Pay91 to get the total for Line B, column 2
    v. Enter Negative SUI Wages from current quarter Pay91 under Line B, column 3
    vi. Enter positive SUI contributed from the prior quarter's Pay91 under Line C, column 1
    vii. Enter difference between SUI contributed from previous quarter (Line C, column 1) minus negative SUI Deducted from the current quarter Pay91 to get the total for Line C, column 2
    viii. Enter Negative SUI Deducted from current quarter Pay91 under Line C, column 3
    ix. Enter Total from line C, Column 3 on Line I(TOTAL)
    x. RunPay91B for current quarter to get the individual employees who had negative earnings
        1. Enter Social Security Number and Employee Name on the bottom of the DE 938SEF Form
        2. Go back to the Pay91A for the prior quarter and Enter Total Wages Previously Reported on the bottom of the DE 938SEF Form for each employee with a negative on the current quarter
        3. Total wages should have reported for quarter section will be the difference between the previously reported wages and the negative wages for the current quarter
        4. Differences will be the negative wages on the current quarter
        5. See next page for Pay91 Report Example and DE 938SEF Report completed

Previous Quarter Pay91 to fill out DE938SEF when there is negative SUI in current Quarter

Pay91a

State Quarterly Report Employee Listing

Third Quarter 2024 — File Generated 10/21/2024 1:27:22PM

Employee Name	(ID) SSN4	Months 1 2 3	SUI Wages	SUI Contributed	SIT Wages	SIT Withheld	SDI Wages	SDI Capped Wages	SDI Deducted
		X X X	39,570.78	19.80	35,576.28	2,581.83			
		Total	3,430,943.78	1,715.64	3,042,544.32	132,012.44	1,108,515.86	1,108,515.86	12,193.73
Number of Employees Paid in:									
Month 1 - Jul	144		121		142		59		
Month 2 - Aug	210		196		210		83		
Month 3 - Sep	249		214		249		84		
Total Number of Employees		281							

DE938SEF - Line B(1)

DE938SEF - Line B(2) = Line B(1) - Negative SUI wages on current Quarter Pay91

DE938SEF - Line B(3) = negative SUI wages on current Quarter Pay91

DE938SEF - Line C(1)

DE938SEF - Line C(2) = Line C(1) - Negative SUI wages on current Quarter Pay 91

DE938SEF - Line C(3) = negative SUI Deducted on current Quarter Pay91

There are no negative amounts for this Org

State EIN

Federal EIN

Pay Dates 07/10/2024 through 09/30/2024

Fourth Quarter 2024 - Negatives Only File Generated 1/27/2025 2:08:09PM

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-
		Total	2,550.38-	1.27-	1,490.91-	.00	2,550.38-	2,550.38-	28.05-

Number of Employees Paid in:
Month 1 - Oct 3
Month 2 - Nov 0
Month 3 - Dec 1
Total Number of Employees 3

Negative SUI wages need to be subtracted from the previous quarter's SUI wages and reported on the DE 938SEF

State EIN
Federal EIN
Pay Dates 10/10/2024 through 12/18/2024

Employment Development Department
State of California

EXAMPLE

Make sure this is always the prior quarter

QUARTERLY RETURN
ADJUSTMENT FORM
FOR SCHOOL EMPLOYERS
Please Follow Instructions on Reverse Side

942 – Employer Account No. [ ][ ][ ][ ] – [ ]

For Quarter Ended

MO.	DAY	YR.
09	30	24

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

EFFECTIVE DATE MO. [ ] DAY [ ] YR. [ ]

Name

Address

I. COMPUTATION OF ADJUSTMENT IN CONTRIBUTIONS	(1) Previously reported	(2) Should have reported	(3) **DIFFERENCES** Debit/(Credit)
B. TOTAL WAGES IN SUBJECT EMPLOYMENT	3,430,943.78	3,428,393.40	-2,550.38
C. EMPLOYER CONTRIBUTIONS (Employer Rate times B)	1,715.64	1,714.37	-1.27
I. Penalty (Refer to instructions on reverse side)			
J. Interest (Refer to instructions on reverse side)			
L. TOTAL			-1.27

II. REASON FOR ADJUSTMENT

Enter reason for adjustment here

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
	Employee 1	6,351.27	5,967.37	-383.90
	Employee 2	5,506.94	4,282.60	-1,224.34
	Employee 3	14,227.02	13,284.88	-942.14
	TOTAL of this page OR total for all pages attached.			-2,550.38

FOR DEPARTMENT USE ONLY

EXAMINER	DATE	REVIEWER	DATE	ORIGINATING UNIT
CD	BN	SN	PMT	OP