From:	Lena Young-Gallardo
To:	BSD-CBO List; BSD-FinMgrsMeet List; Newpy List
Cc:	BSD-ExecutiveStaffList; DFS PRCompliance e-List
Subject:	Reminder: State Unemployment Insurance (SUI) Report Due for 4th Quarter 2025
Date:	Tuesday, January 6, 2026 12:02:04 PM
Attachments:	Bulletin - SUI Memo 4th Quarter 2025.pdf image001.png

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Hi all,

Your district's 4th Quarter State Unemployment Insurance (SUI) is due to District Financial Services by Friday, January 9th. Please see the attached bulletin for the most current procedure on how to submit your documents to the Payroll Compliance Unit.

Thanks,

Lena

Transforming lives through education

Lena Young-Gallardo, Director

District Financial Services

San Bernardino County Superintendent of Schools

760 E. Brier Drive, San Bernardino, CA 92408

P: 909.388.5701 | F: 909.388.5735

http://www.sbcss.k12.ca.us

San Bernardino County Superintendent of Schools
Transforming lives through education

Ted Alejandre
County Superintendent

DATE: January 6, 2026

TO: Directors of Fiscal Services and Payroll Staff
San Bernardino County School Districts (K-12, Community Colleges, ROP's)

SUBJECT: Reminder– State Unemployment Insurance (SUI) Report Due for 4th Quarter 2025

This bulletin will serve as a reminder that your district's SUI prelist is due to District Financial Services by Friday, January 9th, 2026. The SUI rate for fiscal year 25-26 is .05%.

The SUI prelist and a copy of State Form DE9423 must be attached to the APY transmittal even if the transmittal is not held for audit. Be sure to check the box on Form DE9423 indicating that the DE9C is reported on magnetic tape.

For staff to audit the documents in a timely manner, please process this payment on its own transmittal and email the transmittal number to Payroll Compliance Unit at DFS.PRCompliance@sbcss.net.

Thanks for your cooperation!

Sincerely,

Ted Alejandre
County Superintendent of Schools

Signed Lena Young-Gallardo
Lena Young-Gallardo, Director
District Financial Services

lyg:kb