



## Claim for Refund of Excess California State Disability Insurance Deductions

Only file a claim for refund with the Employment Development Department if you are not required to file a California personal income tax return with the Franchise Tax Board (FTB) for that year. If you are required to file a California personal income tax return with the FTB, you must claim your refund on your California personal income tax return filed with the FTB. Complete a separate form for each individual.

1. Type or Print	First Name and Middle Initial	Last Name	Social Security Number
	Current Home Address (Number and Street, Including Apartment Number, or Rural Route)		For Tax Year
	City, Town or Post Office, State, and ZIP Code		Date Filed

Complete this schedule if you worked for two or more employers and your total deductions for California State Disability Insurance (SDI) exceeded the amount shown in column 7(D) for tax years prior to 2024. If one employer withheld more California SDI from your wages than the amount shown in column 7(D), ask them for a refund. Note: Effective January 1, 2024, Senate Bill 951 removed the taxable wage limit and maximum withholdings for each employee subject to SDI contributions.

2.	Wage Summary		Dates employed during calendar year _____		Wages paid to you during _____ Do not show more than the amount shown in column 7(C) for any one employer.		Actual deduction for SDI, not to exceed percentage rate shown in column 7(B) of wages shown in column (C). Do not list FICA deductions.	
	Employer's Business Name and City as shown on the <i>Wage and Tax Statement</i> (Form W-2) (List in alphabetical order) *Attach copies of Forms W-2.							
	Column (A)		Column (B)		Column (C)		Column (D)	
	Name	Location	From (Month)	To (Month)	Dollars	Cents	Dollars	Cents
3. Total Disability Insurance Taxable Wages Paid								
4. Total <b>Actual</b> Deductions for SDI (Includes Paid Family Leave Amount)								
5. Enter Amount Shown in Column 7(D) for Tax Year								
6. Refund Claimed (subtract Line 4 from Line 5)								

7. Table of Maximum Wages and Required Contributions			
(A) Tax Year	(B) Percentage Rate	(C) Maximum Wages	(D) Maximum Contributions
2021	1.2%	128,298	1,539.58
2022	1.1%	145,600	1,601.60
2023	0.9%	153,164	1,378.48
2024	1.1%	None <sup>1</sup>	None <sup>1</sup>

8. I hereby declare that I am exempt from California state income tax and not required to file a California state income tax return, therefore, I am filing this claim directly with the Employment Development Department. I further declare, under penalty of perjury, that the statement of wages paid to me and contributions deducted, as shown on this form, are true and correct to the best of my knowledge and belief.

\_\_\_\_\_

Signature

\_\_\_\_\_

Date

\_\_\_\_\_

Contact Phone Number

\_\_\_\_\_

Contact Email

\*We cannot process this request without copies of your Form W-2. Copies will not be returned.

<sup>1</sup>Effective January 1, 2024, Senate Bill 951 removed the taxable wage limit and maximum withholdings for each employee subject to SDI contributions.

**Instructions for Completing  
Claim for Refund of Excess California State  
Disability Insurance Deductions (DE 1964)**

**Claim Must Be Based on Calendar Year Wages**

A valid State Disability Insurance (SDI) refund claim filed directly with the Employment Development Department (EDD) must meet all of the following conditions:

1. You worked for two or more employers subject to withholding California SDI for tax years prior to 2024.
2. Deductions for California SDI were made from calendar year wages.
3. Such deductions exceed the statutory limits. Note: Effective January 1, 2024, Senate Bill 951 removed the taxable wage limit and maximum withholdings for each employee subject to SDI contributions.
4. You are exempt from California state income tax and not required to file a California state income tax return.

**Where to File Claim**

Employment Development Department, PO Box 826880, Special Processes Group MIC 100, Sacramento, CA 94280-0001.

**When to File Claim**

Claims for credit or refund of California SDI overpayment must be filed within three years after the end of the calendar year in which the excess deductions were made. The claim must be based on the calendar year in which the wages were received.

**Amended Claims**

Amended claims must be marked as "Amended" and mailed to:

Employment Development Department, PO Box 826880, Special Processes Group MIC 100, Sacramento, CA 94280-0001

If claims are not marked "Amended", they will be returned to you.

**Information for Completing Wage Summary Schedule**

1. The SDI deductions are shown on Forms W-2, employer statements, and check stubs.
2. Most federal, state, and local government agencies are not required to deduct California SDI. Do not include these wages in your claim unless disability deductions were made.
3. Do not include in your claim:
  - a. Deductions made from your wages for Social Security and Medicare (FICA), or federal and state income tax withheld from your wages.
  - b. Deductions made from wages earned in states other than California, unless such wages were reported to the State of California.
  - c. Seaman's wages that come under the jurisdiction of states other than California.
4. Self-employed persons must enter, "Covered under California Unemployment Insurance Code section 708 or 708.5" in Column A, and complete Column (B). Your claim will be rejected if you do not enter this information.

**Instructions for Completing DE 1964**

1. Enter all information requested in section 1.
2. Enter employer information:
  - Column (A) – All employers and location of job sites, attach Forms W-2.
  - Column (B) – The calendar year dates employed by employer in column (A).
  - Column (C) – Wages, up to the annual maximum wages in section 7(C), paid to you by each employer in column (A).
  - Column (D) – Amount of SDI withheld. Do not exceed the percentage rate shown in section 7(B) of wages in column (C).
3. Enter total SDI taxable wages paid for all employers listed in column (C).
4. Enter total of all SDI deductions withheld for all employers listed in column (D). You must **attach copies of Forms W-2** verifying SDI amounts withheld, or a statement from the employer indicating the amount of SDI withheld.
5. Enter maximum contribution for the corresponding tax year (see column 7D)..
6. Enter amount of refund claimed (subtract Line 4 from Line 5).
7. Use the Table of Maximum Wages and Required Contributions for reference.
8. Read and sign this declaration, stating you are exempt from California state income tax and not required to file a California state income tax return. Unsigned claims will be rejected.
9. Enter your phone number and date.

For help with completing this form, call 1-916-654-8333 or mail a letter to the address listed above.