



2025 Household Employer's Guide

Please note update:

**Page 1
The Ventura Employment Tax Office
has changed to Suite 220.**

We apologize for the inconvenience.

Important Information

Effective January 1, 2024, Senate Bill 951 removed the taxable wage limit and maximum withholdings for each employee subject to State Disability Insurance (SDI) contributions.

Electronic Reporting and Payment Requirement: All employers must electronically submit employment tax returns, wage reports, and payroll tax deposits to us. For more information, visit [E-file and E-pay Mandate](https://edd.ca.gov/EfileMandate) (edd.ca.gov/EfileMandate) or refer to [page 14](#).

e-Services for Business: Employers can file, pay, and manage their employer payroll tax account online. For more information, visit [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices) or refer to [page 15](#).

State Information Data Exchange System (SIDES): Employers and third-party administrators can elect to electronically receive and respond to our notices using SIDES. For more information, visit [SIDES](https://edd.ca.gov/Unemployment/SIDES.htm) (edd.ca.gov/Unemployment/SIDES.htm).

New Employee Registry (NER): The law requires all employers to report all newly hired or rehired employees to the NER within 20 days of their start-of-work date. For more information, visit [NER FAQs](https://edd.ca.gov/en/payroll_taxes/FAQ_-_California_New_Employee_Registry/) (edd.ca.gov/en/payroll_taxes/FAQ_-_California_New_Employee_Registry/) or refer to [page 40](#).

Payroll Tax Seminars: We partner with other agencies to share information you need to comply with California payroll tax laws. For more information, visit [Payroll Tax Seminars](https://Seminars.edd.ca.gov/Payroll_Tax_Seminars) (Seminars.edd.ca.gov/Payroll_Tax_Seminars).

Get Email Notices: Subscribe on [Email Notices webpage](https://edd.ca.gov/about_edd/Get_Email_Notices.htm) (edd.ca.gov/about_edd/Get_Email_Notices.htm) for the latest information about our programs and services including news and announcements, recently added forms and publications, and events.

Quick and Easy Access to Tax Help, Forms, and Publications: Refer to [page 1](#) for instructions on how to get payroll tax forms and assistance online, by phone, or by visiting one of our Employment Tax Offices.

Fraud Prevention, Detection, and Reporting: Learn how to prevent and detect fraud, visit [Help Fight Fraud](https://edd.ca.gov/en/about_edd/fraud.htm) (edd.ca.gov/en/about_edd/fraud.htm). Refer to [page 53](#) for information about Unemployment Insurance (UI) fraud.

California Employer News and Updates: Find the latest tax news, annual updates, and resources to support you and your business. For more information, visit [Employer News and Updates](https://edd.ca.gov/payroll_taxes/employer-news.htm) (edd.ca.gov/payroll_taxes/employer-news.htm).

2025 Payroll Tax Rates, Taxable Wage Limits, and Maximum Benefit Amounts

Unemployment Insurance (UI)

- The 2025 taxable wage limit is \$7,000 per employee.
- The UI maximum weekly benefit amount is \$450.
- The UI tax rate for new employers is 3.4 percent (.034) for a period of two to three years.
- Employer rates are available online at [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices).

Employment Training Tax (ETT)

- The 2025 ETT rate is 0.1 percent (.001) on the first \$7,000 of each employee's wages.

State Disability Insurance (SDI)

- The 2025 SDI withholding rate is 1.2 percent (.012), which provides for both State Disability Insurance (SDI) and Paid Family Leave (PFL) benefits.
- There is no SDI taxable wage limit beginning January 1, 2024. DI and PFL maximum weekly benefit amounts are available online at [Quick Statistics](https://edd.ca.gov/en/about_edd/quick_statistics) (edd.ca.gov/en/about_edd/quick_statistics).

California Personal Income Tax (PIT) Withholding

You are not required to withhold PIT from household employees' wages. However, if both you and your employee agree to PIT withholding, the withholding is based on the amount of wages paid, the number of withholding allowances claimed by the employee, and the payroll period.

For more information on PIT Withholding, refer to [pages 12 and 13](#), or visit [Rates and Withholding](https://edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm) (edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm).



Dear Household Employer,

The Employment Development Department (EDD) recognizes your time is valuable.

We've made it easier to file and pay with [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices), available 24 hours a day, 7 days a week. You can file and adjust returns, make payments, update your account information, and much more!

To help you successfully manage your California payroll tax reporting responsibilities, visit [Household Employer](http://edd.ca.gov/en/payroll_taxes/household_employer) (edd.ca.gov/en/payroll_taxes/household_employer). We encourage you to explore our improved [EDD website](http://edd.ca.gov) (edd.ca.gov) for additional information about our programs, services, and no-cost employer seminars.

You can access the [Household Employer's Guide \(DE 8829\) \(PDF\)](http://edd.ca.gov/siteassets/files/pdf_pub_ctr/de8829.pdf) (edd.ca.gov/siteassets/files/pdf_pub_ctr/de8829.pdf) online to take advantage of going paperless, which saves time and space, while helping the environment. If you are currently receiving a paper copy, you can cancel your annual Employer's Guide Mailing on [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices).

Sign up for our [e-mail subscription service](http://edd.ca.gov/en/about_edd/get_email_notices) (edd.ca.gov/en/about_edd/get_email_notices) to stay up-to-date on the latest news and announcements, reminders, and information on our programs and services.

We are available to answer your payroll tax questions at 1-888-745-3886.

We wish you continued growth in the year ahead!

Sincerely,

A handwritten signature in black ink that reads "Nancy Farias".

NANCY FARIAS
Director





Manage Your Employer Payroll Tax Account Online!

Use e-Services for Business to electronically file tax returns and wage reports, make payments, update addresses, and much more!

Enroll at [e-Services for Business](http://edd.ca.gov/eServices)
(edd.ca.gov/eServices).

Go Paperless!

You can view or download this guide at [California Employer Guides](http://edd.ca.gov/en/Payroll_Taxes/Employers_Guides)
(edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

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Online

Visit the [EDD website](http://edd.ca.gov) (edd.ca.gov).

- [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices).
- [Frequently Asked Questions](http://edd.ca.gov/en/payroll_taxes/faqs) (edd.ca.gov/en/payroll_taxes/faqs).
- [Payroll Tax Seminars](http://seminars.edd.ca.gov/payroll_tax_seminars) (seminars.edd.ca.gov/payroll_tax_seminars).
- [Tax Professionals](http://edd.ca.gov/en/payroll_taxes/tax_practitioners_information/) (edd.ca.gov/en/payroll_taxes/tax_practitioners_information/).
- [Ask EDD](http://askedd.edd.ca.gov/s/) (askedd.edd.ca.gov/s/).
- [California Tax Service Center](http://taxes.ca.gov) (taxes.ca.gov) for federal and California tax information for businesses and individuals.

Forms and Publications

Access and order forms, instructions, and publications at [Online Forms and Publications](http://forms.edd.ca.gov/forms) (forms.edd.ca.gov/forms).

Phone

- Taxpayer Assistance Center: 1-888-745-3886 Toll-free from the U.S. or Canada
- 1-800-547-9565 TTY
- 711 California Relay Service
- 1-916-464-3502 Outside the U.S. or Canada

We are here to answer your questions from 8 a.m. to 5 p.m., Pacific time (PT), Monday through Friday.

Walk-In Offices

For more information on your payroll tax responsibilities, visit your local Employment Tax Office from 8 a.m. to 5 p.m., Pacific time (PT), Monday through Friday.

- | | |
|--------------------|---|
| • Anaheim | 2099 S. State College Blvd., Suite 401, 92806 |
| • Fresno | 1050 O Street, 93721 |
| • Oakland | 7677 Oakport Street, Suite 400, 94621 |
| • Sacramento | 3321 Power Inn Road, Suite 220, 95826 |
| • San Bernardino | 658 East Brier Drive, Suite 300, 92408 |
| • San Jose | 906 Ruff Drive, 95110 |
| • San Diego | 10636 Scripps Summit Ct., Suite 202, 92131 |
| • Santa Fe Springs | 10330 Pioneer Blvd., Suite 150, 90670 |
| • Van Nuys | 6150 Van Nuys Blvd., Room 210, 91401 |

To find an office near you, visit the [Office Locator](http://edd.ca.gov/office_locator) (edd.ca.gov/office_locator).

Self-Service Offices

Tax forms and a no-cost direct-line phones are available from 8 a.m. to 5 p.m., Pacific time (PT), Monday through Friday at our self-service offices.

- | | |
|-----------------|---------------------------------------|
| • Bakersfield | 1800 30th Street, Suite 240, 93301 |
| • Modesto | 3340 Tully Road, Suite E-10, 95350 |
| • San Francisco | 745 Franklin Street, Suite 400, 94120 |
| • Santa Rosa | 50 D Street, Suite 100, 95404 |
| • Vallejo | 1440 Marin Street, Suite 114, 94590 |
| • Ventura | 4820 McGrath Street, Suite 200, 93003 |

Who Is a Household Employer?

You may be considered a household employer if you hire someone to work as your employee in or around your home for the benefit of your personal household and not your business. Household employers with one or more employees need to register as a commercial employer.

Household employment occurs in a variety of settings, such as a:

- Private home
- Summer or winter home
- Local chapter of a college fraternity or sorority
- Apartment
- Condominium
- Hotel room (when the worker is employed by you, not the hotel)
- Boat or mobile home
- Local college club

Private homes include fixed places of residence, apartments, and hotel rooms in which an individual or family reside. Private homes do not include places primarily used for business unless the workers are employed by the resident, not the business. These places include examples like residential care homes, boarding homes, hotels, and hospitals, among others.

Seminars to Help Employers Succeed

We offer no-fee seminars to help you understand and comply with California's payroll tax laws.

The EDD offers seminars on:	
<ul style="list-style-type: none">• State Basic Payroll Tax Seminar• Federal and State Basic Payroll Tax Seminar• State Labor Law and Payroll Tax Seminar• Employment Status Tax Seminar	
The EDD and the Internal Revenue Service (IRS) jointly offer seminars on:	The EDD and the Department of Industrial Relations' Division of Labor Standards Enforcement jointly present seminars on:
<ul style="list-style-type: none">• Federal and state payroll reporting and withholding requirements.• Difference between employees and independent contractors and the importance of proper worker classification.	<ul style="list-style-type: none">• Wage and hour law application.• Employer and employee rights and responsibilities.• Recordkeeping, reporting, and posting requirements.

Find more information about seminars and tutorials at [Payroll Tax Seminars](https://seminars.edd.ca.gov/Payroll_Tax_Seminars) (Seminars.edd.ca.gov/Payroll_Tax_Seminars).

Who Is a Household Employee?

An individual providing labor or services for compensation is considered an employee and not an independent contractor, unless the hiring entity demonstrates that the individual meets all three conditions of the [ABC Test](http://edd.ca.gov/en/payroll_taxes/employment-status) (edd.ca.gov/en/payroll_taxes/employment-status):

- A. The individual is free from the control and direction of the hiring organization in connection with the performance of the work, both under the contract for the performance of the work and in fact.
- B. The individual performs work that is outside the usual course of the hiring entity's business.
- C. The individual is routinely doing work in an independently established trade, occupation, or business that is of the same type as the work being performed.

A household employee may perform services on a temporary or less-than-full-time basis.

The table below includes a list of workers who may or may not be considered household employees. This list is not intended to be exhaustive.

Likely Household Employees	Unlikely Household Employees
<ul style="list-style-type: none"> • Au pair • Baby-sitters¹ • Butlers • Caretakers • Chauffeurs • Cooks² • Crews of private yachts • Gardeners³ • Governesses and governors • Home health care workers • Housekeepers • Janitors • Laundry workers • Maids • Pilots of private airplanes for family use • Pool maintenance persons⁴ • Valets • Waiters and waitresses² 	<ul style="list-style-type: none"> • Carpenters • Electricians • Private librarians • Private Musicians • Nurses leased from a nursing registry • Painters • Plumbers • Private secretaries • Private Tutors • Workers from a temporary services, leasing or employment agency⁵ • Workers provided by independent businesses (for example: a janitorial service, catering service, gardening service, or pool maintenance service)
<p>Family Employment – Spouse, parents, minor children (under 18 years old), and registered domestic partner are excluded from employment for Unemployment Insurance, Employment Training Tax, and State Disability Insurance reporting and withholding purposes. Household employees are excluded from Personal Income Tax (PIT) withholding, but employers are required to report the wages that are subject to PIT. For additional information, refer to <i>Information Sheet: Family Employment</i> (DE 231FAM) and <i>Information Sheet: Specialized Coverage (Elective Coverage for Exempt Workers)</i> (DE 231SC) available online at Forms and Publications (edd.ca.gov/payroll_taxes/forms_and_publications.htm).</p>	

¹ A worker who performs childcare services for you in their home generally is not your employee.

² Unless employed by a catering service.

³ Unless employed by a gardening service.

⁴ Unless employed by a pool maintenance service.

⁵ As long as the requirements of section 606.5 or 687.2 of the California Unemployment Insurance Code (CUIC) are met.

Refer to the [Information Sheet: Household Employment \(DE 231L\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de231l.pdf) (edd.ca.gov/pdf_pub_ctr/de231l.pdf) for more information regarding household employment.

Contact the Taxpayer Assistance Center at 1-888-745-3886 to get a DE 231L or for assistance in determining whether the people who work for you are independent contractors or household employees.

When Should You Register as an Employer?

Household employers must report when they hire someone and pay them \$750 or more in cash wages in a calendar quarter. Cash wages include checks, cash, electronic debit, and payment apps. Do not include noncash wages, such as meals and lodging, when calculating if you have reached \$750 in cash wages. Refer to [page 3](#) for additional information on who is a household employee.

You must register with us within 15 days after paying \$750 in total cash wages. Refer to *What Are Wages?* on [page 10](#) for a complete definition of cash and noncash wages.

The wages you pay in a calendar quarter determine the payroll taxes you must withhold and pay.

If You Pay (in a Quarter)	Then
\$750 to \$999.99	Withhold State Disability Insurance (SDI) for the remainder of the current year and through the following year, even if wages fall below \$750 in a quarter.
\$1,000 or more	Withhold SDI and pay Unemployment Insurance (UI) and Employment Training Tax (ETT) for the remainder of the current year and through the following year, even if wages fall below \$1,000 in a quarter.

The following examples help clarify when you must register with the EDD, begin reporting employee wages and withholdings, and pay employer payroll taxes.

Quarterly Cash Wages	Value of Meals and Lodging	Do You Need to Register?
\$700	\$149	You do not register, report wages, or pay California payroll taxes since the cash wages are below the \$750 quarterly limit (meals and lodging value does not count toward the \$750 cash wage limit).
\$750	\$75	You must register, report wages, and withhold SDI on the entire \$825. You do not need to pay UI and ETT since the cash wages are below the \$1,000 quarterly limit.
\$900	\$150	You must register, report wages, and withhold SDI on the entire \$1,050. You do not need to pay UI and ETT since the cash wages are below the \$1,000 quarterly limit (meals and lodging value does not count toward the \$1,000 cash wage limit).
\$1,000	\$100	You must register, report wages, pay UI and ETT, and withhold SDI on the entire \$1,100 because the cash wages meet the \$1,000 quarterly limit.

You **must** report employee wages that are subject to California Personal Income Tax (PIT), but you **are not** required to withhold PIT unless you and your employees agree to do so. Refer to [page 10](#) for information regarding PIT wages and [page 13](#) for information about PIT withholding.

How to Register as an Employer

You must register with us as a household employer for California payroll taxes if you pay \$750 or more in cash wages in one calendar quarter to one or more household employees.

Action Required: Review the filing requirements on [page 16](#) to help determine if you should register as an annual or quarterly household employer.

- All household employers are registered as a Quarterly household employer. If you are a household employer and plan to pay \$20,000 or less in cash and noncash wages in one calendar year, you must complete an [Employer of Household Worker Election Notice \(DE 89\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de89.pdf) to change to an annual household employer. You must complete a tax return, pay taxes annually, and submit wage reports quarterly.
- Household employers that pay more than \$20,000 in cash and noncash wages, are registered as a quarterly household employer. You must complete a tax return, wage report, and pay taxes quarterly.

Action Required: Complete the registration online or by mail:

- **Register Online**

EDD [e-Services for Business](#) (edd.ca.gov/eServices).

- **Register by Mail**

Complete and mail an [Employers of Household Workers Registration and Update Form \(DE 1HW\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de1hw.pdf).

Mail or fax the form to:

**Employment Development Department
Account Services Group, MIC 28
PO Box 826880
Sacramento, CA 94280-0001
Fax: 1-916-654-9211**

For questions about registering as a household employer, contact the Taxpayer Assistance Center at 1-888-745-3886.

Posting Requirements

After registering with the EDD, you will receive a notice to post in your workplace informing your employees of their rights under the Unemployment Insurance (UI) and State Disability Insurance (SDI) programs. SDI includes Disability Insurance (DI) and Paid Family Leave (PFL). You must post this notice in a prominent location that is easily seen by your employees. You will receive one of the following applicable notices:

- UI, DI, and PFL – [Notice to Employees \(DE 1857A\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de1857a.pdf).
- UI only – [Notice to Employees—Unemployment Insurance Benefits \(DE 1857D\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de1857d.pdf).
- DI and PFL only – [Notice to Employees \(DE 1858\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de1858.pdf).

Notices and Pamphlets

Employers must provide a copy of the following notices to each employee to explain their benefit rights:

- *For Your Benefit: California's Programs for the Unemployed* (DE 2320) provides information on Unemployment Insurance (UI), Disability Insurance (DI), Paid Family Leave (PFL), and Workforce Services benefits. This is required when an employer discharges, lays off, or places an employee on a leave of absence. You can give employees a printed copy of this notice in person or by mail. An email notice is allowed if these requirements are met:
 - An employee elects to receive electronic statements or materials.
 - An employee consents to electronic communication in writing, by email, or by some form of electronic acknowledgement.
 - For electronic acknowledgement, the form must:
 - Fully explain that the employee agrees to receive notice electronically.
 - Provide the employee with information about how to revoke electronic receipt; and
 - Provide the employee with a record of the agreement.
 - Employees may revoke the agreement to receive electronic notices at any time in writing, by email, or electronic acknowledgement.
- *Disability Insurance Provisions* (DE 2515) outlines DI benefits.
- *California Paid Family Leave* (DE 2511) outlines PFL benefits.

You can download or order these forms at [Online Forms and Publications](http://edd.ca.gov/forms) (edd.ca.gov/forms).

Go Paperless!

You can view or download this guide at [California Employer Guides](http://edd.ca.gov/en/Payroll_Taxes/Employers_Guides) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

For the latest tax news and employer resources, visit [California Employer News and Updates](http://edd.ca.gov/payroll_taxes/employer-news.htm) (edd.ca.gov/payroll_taxes/employer-news.htm).

Subscribe to our [email subscription services](http://edd.ca.gov/about_edd/get_email_notices.htm) (edd.ca.gov/about_edd/get_email_notices.htm).

Employers must electronically submit their employment tax returns, wage reports and payroll tax deposits to the EDD. Enroll in eServices for Business to meet this requirement.

Delinquent if Not Postmarked or Received By	Annual Household Employers	Quarterly Household Employers
January 31, 2025	<ul style="list-style-type: none"> File an <i>Employer of Household Worker(s) Quarterly Report of Wages and Withholdings</i> (DE 3BHW) for quarter ending December 31, 2024. File an <i>Employer of Household Worker(s) Annual Payroll Tax Return</i> (DE 3HW) with payment for 2024. Provide a <i>Wage and Tax Statement</i> (Form W-2) and an Earned Income Tax Credit (EITC) notification to employees for 2024. Refer to page 43 for additional information. 	<ul style="list-style-type: none"> Submit <i>Payroll Tax Deposit</i> (DE 88) payment for quarter ending December 31, 2024. File a <i>Quarterly Contribution Return and Report of Wages</i> (DE 9) and a <i>Quarterly Contribution Return and Report of Wages (Continuation)</i> (DE 9C) for quarter ending December 31, 2024. Provide a <i>Wage and Tax Statement</i> (Form W-2) and Earned Income Tax Credit (EITC) notification to employees for 2024. Refer to page 43 for additional information.
April 30, 2025	<ul style="list-style-type: none"> File DE 3BHW for quarter ending March 31, 2025. 	<ul style="list-style-type: none"> Submit DE 88 payment for quarter ending March 31, 2025. File DE 9 and DE 9C for quarter ending March 31, 2025.
July 31, 2025	<ul style="list-style-type: none"> File DE 3BHW for quarter ending June 30, 2025. 	<ul style="list-style-type: none"> Submit DE 88 payment for quarter ending June 30, 2025. File DE 9 and DE 9C for quarter ending June 30, 2025.
October 31, 2025	<ul style="list-style-type: none"> File DE 3BHW for quarter ending September 30, 2025. 	<ul style="list-style-type: none"> Submit DE 88 payment for quarter ending September 30, 2025. File DE 9 and DE 9C for quarter ending September 30, 2025.
February 2, 2026	<ul style="list-style-type: none"> File DE 3BHW for quarter ending December 31, 2025. File DE 3HW with payment for 2025. Provide Form W-2 and EITC notification to employees for 2025. Refer to page 43 for additional information. 	<ul style="list-style-type: none"> Submit DE 88 payment for quarter ending December 31, 2025. File DE 9 and DE 9C for quarter ending December 31, 2025. Provide Form W-2 and EITC notification to employees for 2025. Refer to page 43 for additional information.

For Illustrative Purposes Only

SAMPLE, this page for reference only. File this form online through e-Services for Business (edd.ca.gov/eServices)



01HW11151

Employers of Household Workers Registration and Update Form

Employers need to register with us within 15 days after hiring one or more domestic household employees, and paying wages in excess of \$750 in a calendar quarter. Use this form to register with us, or to make updates to your employer account.

Review the instructions prior to completing this form. Do not submit this form until you have paid wages in excess of \$750 to one or more domestic household employees in any calendar quarter. Visit [registering](http://edd.ca.gov/EmployerRegistration) (edd.ca.gov/EmployerRegistration) for more information.

Did you know you can register online anytime? e-Services for Business online application is secure, saves paper, postage, and time. Register at [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices) and follow the step-by-step process to register.

Important: Incomplete and unsigned forms may not be processed.

A. I Want To (Select only one box then complete the items specified for that selection.)	<input type="checkbox"/> Register for a New Employer Account Number (Go to Item B.)							
	Existing Employer Account Number: <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> - <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> - <input type="text" value="0"/> (Enter Employer Account Number when reporting an Update, Reopen, Close, or Change in Status.)							
	Update Employer Account Information <input type="checkbox"/> Address (I, J) <input type="checkbox"/> Personal Name Change (E) <input type="checkbox"/> Add/Change/Delete Officer/Partner/Member (E) (Provide the Employer Account Number at the top of Item A, then complete the Items identified above and Item M.) Effective Date of Update(s): _____							
	<input type="checkbox"/> Reopen a Closed Account (Provide the previous Employer Account Number at the top of Item A and complete the rest of the form.)							
	<input type="checkbox"/> Close Employer Account Reason for Closing Account Date of Last Payroll (Provide the Employer Account Number at the top of Item A.) <input type="checkbox"/> No longer have employees							
B. Taxpayer Type (Select type then proceed to Item C.)	<input type="checkbox"/> Individual Owner <input type="checkbox"/> Co-Ownership <input type="checkbox"/> Corporation <input type="checkbox"/> Other (Specify): _____							
C. First Payroll Date (MM/DD/YYYY)	First payroll date when cash wages paid exceeded \$750 but not more than \$999.99 : _____ Wages are all compensation for an employee's services. Visit Payroll Taxes - Forms and Publications (edd.ca.gov/en/Payroll_Taxes/Forms_and_Publications) to find the <i>Information Sheet: Wages</i> (DE 231A) and <i>Information Sheet: Types of Payments</i> (DE 231TP). First payroll date when cash wages paid exceeded \$1,000 or more: _____							
D. Would you like information on how to elect to pay California employment taxes on an annual basis? See instructions for more information.							Yes <input type="checkbox"/>	No <input type="checkbox"/>
E. Owner, Officer, Partner or Member Names	Name	Title	SSN	CA Driver's License Number	Add	Chg.	Del.	
	JOE SMITH	CO-OWNER	000-00-0000	XXXXXXXXXX	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	JANE SMITH	CO-OWNER	000-00-0000	XXXXXXXXXX	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
F. Federal Employer Identification Number (FEIN) 99-9999999								
G. State or Province of Incorporation (If applicable)				H. California Secretary of State Entity Number				
I. Work Site Address (PO Box or Private Mail Box is not acceptable.)	Street Number	Street Name		Unit Number (If applicable)				
	123	MY HOUSE STREET						
	City	State or Province	ZIP Code	Country				
J. Mailing Address (PO Box or Private Mail Box is acceptable.) <input type="checkbox"/> Same as Above	Street Number	Street Name		Unit Number (If applicable)				
	City	State or Province	ZIP Code	Country				
	Phone Number							

For Illustrative Purposes Only

SAMPLE, this page for reference only. File this form online through e-Services for Business (edd.ca.gov/eServices)



01HW11152

Employers of Household Workers Registration and Update Form

K. Email <input type="checkbox"/> Check to allow email contact	Email Address JANESMITH@ANYSERVER.COM		
L. Contact Person (Complete a <i>Power of Attorney Declaration</i> (DE 48), if applicable.)	Name JANE SMITH	Contact Phone Number	Email Address Joesmith@anyserver.c
	Relation EMPLOYER	Address 123 MY HOUSE STREET ANYTOWN, CA 12345	
M. Declaration	I certify under penalty of perjury that the above information is true, correct, and complete, and that these actions are not being taken to receive a more favorable Unemployment Insurance rate. I further certify that I have the authority to sign on behalf of the above business.		
	Signature <i>Jane Smith</i>		Date 02/16/2025
	Name JANE SMITH	Title EMPLOYER	Phone Number (123) 555-6789

What Are Wages?

Wages are all compensation for an employee's personal services, whether paid by check, cash, electronic debit, payment apps, or the reasonable cash value of noncash payments such as meals and lodging. The method of payment, whether by private agreement, consent, or mandate, does not change the taxability of wages paid to employees. Payments are considered wages even if the employee is a casual worker, a day or contract laborer, part-time or temporary worker, or paid by the day, hour, or any other method or measurement.

In addition, how employees are paid does not change the employer's responsibility for payroll taxes. Supplemental payments, including bonuses, overtime pay, commissions, and vacation pay are also considered wages.

If you pay your employees' share of Social Security, Medicare, or State Disability Insurance (SDI) without deducting the amounts from their wages, these payments may also be considered wages. Refer to the [Information Sheet: Social Security, Medicare, State Disability Insurance, Federal and State Income Taxes Paid by an Employer \(DE 231Q\) \(PDF\)](https://edd.ca.gov/pdf_pub_ctr/de231q.pdf) (edd.ca.gov/pdf_pub_ctr/de231q.pdf) or contact the Taxpayer Assistance Center at 1-888-745-3886.

What Are Subject Wages?

Subject wages are the full amount of wages paid to an employee, regardless of the Unemployment Insurance (UI) taxable wage limits. All wages, unless excluded under the California Unemployment Insurance Code, are considered subject wages and used to determine the amount of UI, Disability Insurance, and Paid Family Leave benefits a person receives. See the inside cover of this guide for the 2025 taxable wage limits.

What Are Personal Income Tax Wages?

Personal Income Tax (PIT) wages are cash and noncash payments subject to state income tax. You must report PIT wages on your California income tax return. Most payments for household employees' services should be reported as PIT wages.

An employee's calendar year total for PIT wages should match with the amount reported on the employee's federal *Wage and Tax Statement* (Form W-2) in Box 16 (state wages, tips). Household employers are not required to withhold PIT, however, they are required to report PIT wages for each household employee.

For more information about PIT wages, refer to [page 13](#).

Are Subject Wages and PIT Wages the Same?

In most situations, subject wages and PIT wages are the same. However, subject wages and PIT wages are reported separately on your EDD quarterly wage report.

For more information:

- Annual Household Employers: [Information Sheet: Personal Income Tax Wages Reported on the Quarterly Report of Wages and Withholdings for Employers of Household Workers \(DE 3BHW\) \(DE 231PH\) \(PDF\)](https://edd.ca.gov/siteassets/files/pdf_pub_ctr/de231ph.pdf) (edd.ca.gov/siteassets/files/pdf_pub_ctr/de231ph.pdf).
- Quarterly Household Employers: [Information Sheet: Personal Income Tax Wages Reported on the Quarterly Contribution Return and Report of Wages \(Continuation\) \(DE 9C\) \(DE 231PIT\) \(PDF\)](https://edd.ca.gov/siteassets/files/pdf_pub_ctr/de231pit.pdf) (edd.ca.gov/siteassets/files/pdf_pub_ctr/de231pit.pdf).

These forms are available online at [Forms and Publications](https://edd.ca.gov/payroll_taxes/forms_and_publications.htm) (edd.ca.gov/payroll_taxes/forms_and_publications.htm) or you can contact the Taxpayer Assistance Center at 1-888-745-3886 for help.

Meals and Lodging Values

Meals and lodging given to employees are wages. For employees covered by an employment contract or union agreement, the taxable value of meals and lodging should not be less than the amount stated in the agreement. If the cash value is not stated in an employment contract or union agreement, use the tables and information below to determine the value of the meals and lodging you provide to your employees. Meals and lodging furnished for the employer's convenience and on the employer's premises are not subject to Personal Income Tax (PIT).

Value of Meals					
Year	Three Meals per Day	Breakfast	Lunch	Dinner	Meal Not Identified
2025	\$ 15.40	\$ 3.15	\$ 4.75	\$ 7.50	\$ 5.50
2024	\$ 14.85	\$ 3.05	\$ 4.55	\$ 7.25	\$ 5.35

To calculate the value of lodging, multiply the amount you could rent the property for (ordinary rental value) by 66 2/3 percent (0.6667). Ordinary rental value may be calculated on a monthly or weekly basis. The table below shows the minimum and maximum amounts to report for lodging.

Value of Lodging		
Year	Minimum per Week	Maximum per Month
2025	\$ 63.15	\$ 1,946
2024	\$ 60.05	\$ 1,852

For more information, refer to [Information Sheet: Household Employment \(DE 231L\) \(PDF\)](https://edd.ca.gov/pdf_pub_ctr/de231l.pdf) (edd.ca.gov/pdf_pub_ctr/de231l.pdf), or contact the Taxpayer Assistance Center at 1-888-745-3886 for help. To view the current and historical values for meals and lodging, refer to [Rates and Withholding](https://edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm) (edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm).

For historical rate information for the last eight years, visit [Tax Rates, Wage Limits, and Value of Meals and Lodging \(DE 3395\) \(PDF\)](https://edd.ca.gov/pdf_pub_ctr/de3395.pdf) (edd.ca.gov/pdf_pub_ctr/de3395.pdf).

Go Paperless!

You can view or download this guide at [California Employer Guides](https://edd.ca.gov/en/Payroll_Taxes/Employers_Guides) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

What Are Payroll Taxes?

2025 Payroll Tax Table				
Payroll Tax	Who Pays	Taxable Wages	Tax Rate	Maximum Tax
Unemployment Insurance (UI) For more information, refer to Information Sheet: California System of Experience Rating (DE 231Z) (PDF) (edd.ca.gov/pdf/pub_ctr/de231z.pdf).	Employer	First \$7,000 of wages per employee, in a calendar year.	New employer tax rate is 3.4 percent (.034) for a period of two to three years. Following this period, the tax rate is calculated annually based on each employer's previous UI experience and the condition of the UI Fund.	\$434 per employee, per year (calculated at the highest UI tax rate of 6.2 percent [.062], For example, \$ 7,000 x .062). Your maximum UI tax amount will be less if your rate is less than 6.2 percent.
Employment Training Tax (ETT)	Employer	First \$7,000 of wages per employee, in a calendar year.	Set by statute at 0.1 percent (.001) of UI taxable wages for employers with positive UI reserve account balances.	\$7 per employee, per year. (For example, \$7,000 x .001).
State Disability Insurance (SDI) Disability Insurance (DI) and Paid Family Leave (PFL) are components of the SDI program and are included in your SDI employee contributions.	Employee Employer withholds SDI contributions from employee wages; employers are responsible for SDI not withheld from employee wages. If the employer pays SDI for employees, refer to page 10 .	No taxable wage limit.	The 2025 withholding rate is 1.2 percent (.012). Set by law, the SDI tax rate may change each year. We notify employers of the new rate each December.	No maximum.
California Personal Income Tax (PIT)	Employee Household employers are not required to withhold PIT from employee wages unless both the employer and employee agree to withhold the tax. Refer to page 13 . However, the employee is still responsible for reporting their wages and paying any PIT due when they file their income tax return with the California Franchise Tax Board (FTB).	Normally all PIT wages, cash and noncash. See page 13 for information on when to exclude meals and lodging from PIT wages.	PIT is withheld based on each <i>Employee's Withholding Allowance Certificate</i> (DE 4). View the withholding schedules available at Payroll Taxes, Rates and Withholding (edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm).	No maximum.

Withholding California Personal Income Tax

If a household employee wishes to have California Personal Income Tax (PIT) withheld from their wages **and** you agree to withhold it, you need to report and pay the PIT withheld to the Employment Development Department (EDD).

To have California PIT withheld, your employees must complete a state [Employee's Withholding Allowance Certificate \(DE 4\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de4.pdf) (edd.ca.gov/pdf_pub_ctr/de4.pdf).

Refer to the [California Withholding Schedules](http://edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm) (edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm) to determine the amount of PIT to be withheld from wages.

PIT Wages and the Meals and Lodging Values: Meals and lodging are excluded from PIT wages and withholdings if you provide meals and lodging to your employees because it is convenient for you, **and**:

- Meals are provided on your premises.

or

- Lodging is provided on your premises and is required as a condition of employment.

Example: A governess lives and eats meals in your home so she can take care of your children. The value of the meals and lodging would not be considered PIT wages, and PIT would not be withheld because the meals and lodging are provided on your premises.

The value of the meals and lodging would be included in total subject wages reported on the *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings* (DE 3BHW) for annual household employers and on the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) for quarterly household employers. For more information, refer to the [Information Sheet: Personal Income Tax Wages Reported on the Quarterly Report of Wages and Withholdings for Employers of Household Workers \(DE 3BHW\) \(DE 231PH\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de231ph.pdf) (edd.ca.gov/pdf_pub_ctr/de231ph.pdf).

If the meals and lodging do not meet the exclusions listed above, add their value to the employee's cash wages before calculating PIT withholding. Refer to the *Meals and Lodging Values* on [page 11](#) to determine the cash value to report, or visit [Meals and Lodging Values](http://edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm) (edd.ca.gov/Payroll_Taxes/Rates_and_Withholding.htm).

Remember:

- An employee's calendar year total for PIT wages should match with the amount reported in Box 16 on the employee's *Wage and Tax Statement* (Form W-2). Find more information about Form W-2 online by visiting [Internal Revenue Service \(IRS\)](http://irs.gov) (irs.gov).
- While household employers are not required to withhold PIT, they are required to report PIT wages on the *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings* (DE 3BHW) or *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C). The PIT wages are reported separately from subject wages on the quarterly wage reports (DE 3BHW or DE 9C) that you file with us.

For more information, contact the Taxpayer Assistance Center at 1-888-745-3886.

E-file and E-pay Mandate

All employers are required to electronically submit their employment tax returns, wage reports, and payroll tax deposits to us.

Benefits of Electronic Filing and Payment

- Increases data accuracy.
- Protects data through encryption.
- Reduces paper and mailing cost.
- Eliminates lost mail.

Penalties for Paper Filing

Paper Submittal	Penalty
Tax Return: <ul style="list-style-type: none">• <i>Quarterly Contribution Return and Report of Wages</i> (DE 9)• <i>Employer of Household Worker(s) Annual Payroll Tax Return</i> (DE 3HW)	\$50 per return
Wage Report: <ul style="list-style-type: none">• <i>Quarterly Contribution Return and Report of Wages (Continuation)</i> (DE 9C)• <i>Employer of Household Worker(s) Quarterly Report of Wages and Withholdings</i> (DE 3BHW)	\$20 per wage item
Payroll Tax Deposit: <ul style="list-style-type: none">• <i>Payroll Tax Deposit</i> (DE 88)	15% of amount due

Note: Filing a paper tax return to indicate that no wages were paid will result in a noncompliance penalty of \$50.

Waiver

Employers may request a waiver from the mandate due to:

- Lack of automation.
- Severe economic hardship.
- Current exemption from the federal government.
- Other good cause.

Mandate waiver requests cannot be filed retroactively. The EDD will approve or deny your request by mail and indicate the approval time period. Once the approval period ends, you must file and pay electronically. If you are still unable to electronically file and pay, you must submit a new waiver request to avoid any non-compliance penalties.

You can download the [E-file and E-pay Mandate Waiver Request \(DE 1245W\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de1245w.pdf) or contact the Taxpayer Assistance Center at 1-888-745-3886.

For more information, visit [E-file and E-pay Mandate for Employers](#) (edd.ca.gov/EfileMandate).

Enroll in [e-Services for Business](#) (edd.ca.gov/eServices)
to help you meet the requirements of the e-file and e-pay mandate.
Fast, easy, and secure!

e-Services for Business

e-Services for Business allows employers, employer representatives, and payroll agents to manage employer payroll tax accounts online at no cost. With a simple one-time enrollment, you can use e-Services for Business to electronically submit employment tax returns, wage reports, and payments 24 hours a day, 7 days a week.*

Enroll in [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). It is fast, easy, and secure!

Features:

- Register, close, or re-open an employer payroll tax account.
- File, adjust, and print tax returns and wage reports.
- Make payments including *Payroll Tax Deposit* (DE 88), account payments, and Earnings Withholding Order payments.
- Report changes to your business.
- Protest Unemployment Insurance (UI) benefit charges or UI rates.
- Authorize a power of attorney.
- View notices and letters.
- Report new employees or independent contractors.
- Request a transfer of a reserve account.

Benefits:

- Fulfills the e-file and e-pay mandate for employers.
- No cost to enroll and use.
- Provides confirmation when your return, report, or payment is received.
- Saves time by saving basic account information for future transactions.
- Reduces paper and mailing cost.

**The Report of New Employee(s)* (DE 34) and *Report of Independent Contractor(s)* (DE 542) may be filed from 5 a.m. to 12 midnight, Pacific time (PT), 7 days a week. All other services on this page may be accessed 24 hours a day, 7 days a week.

More e-Services for Business Information	
View tutorials on how to:	View answers to frequently asked questions about:
<ul style="list-style-type: none"> • Create a username and password. • Register for an employer payroll tax account number. • File a tax return and wage report. • Make a payroll tax deposit, and more! <p>e-Services for Business Tutorials (edd.ca.gov/payroll_taxes/e-Services_for_Business_tutorials.htm)</p>	<ul style="list-style-type: none"> • Accessing an employer payroll tax account. • Registering, closing, or reopening an account. • Filing forms and making payments. • Filing benefit charge, rate protests, and more! <p>Frequently Asked Questions (edd.ca.gov/payroll_taxes/FAQ_-_e-Services_for_Business.htm)</p>

Express Pay

Employers and employer representatives or payroll agents can make electronic tax payments without registering with us. Just enter an employer payroll tax account number or letter ID and payment information to submit a payroll tax deposit or account payment online. Visit [File and Pay Options](http://edd.ca.gov/Payroll_Taxes/File_and_Pay.htm) (edd.ca.gov/Payroll_Taxes/File_and_Pay.htm) to make a payment today.

How to Report and Pay Your Taxes

There are two types of household employers:

- Annual household employers
- Quarterly household employers

	Annual Household Employer	Quarterly Household Employer
Requirements	Report wages quarterly, pay taxes annually, and is current with reporting and payments.	Report wages quarterly and pay taxes quarterly. Refer to page 25 .
Annual Wage Threshold	Pay household wages of \$20,000 or less annually, and elects to pay taxes on an annual basis.	Pay household wages that exceed \$20,000 annually, or pay household wages of \$20,000 or less annually, and does not elect to pay taxes on an annual basis.
Forms Required	Registration: <ul style="list-style-type: none"> • <i>Employers of Household Workers Registration and Update Form</i> (DE1HW). • <i>Employer of Household Worker Election Notice</i> (DE 89). 	Registration: <ul style="list-style-type: none"> • <i>Employers of Household Workers Registration and Update Form</i> (DE 1HW).
	Each Quarter: <ul style="list-style-type: none"> • <i>Employer of Household Worker(s) Quarterly Report of Wages and Withholdings</i> (DE 3BHW). 	Each Quarter: <ul style="list-style-type: none"> • <i>Payroll Tax Deposit</i> (DE 88) payment. • <i>Quarterly Contribution Return and Report of Wages</i> (DE 9). • <i>Quarterly Contribution Return and Report of Wages (Continuation)</i> (DE 9C).
	Each Year: <ul style="list-style-type: none"> • <i>Employer of Household Worker(s) Annual Payroll Tax Return</i> (DE 3HW) with payment. 	

Annual Household Employers Overview

Household employers who pay \$20,000 or less in cash and noncash wages in one calendar year and are current on their reporting and payments may elect to make one yearly payment for their California payroll taxes. If you elect to pay taxes annually, you must still report employee subject wages, Personal Income Tax (PIT) wages, and PIT withholdings quarterly.

You are not automatically considered an annual household employer, even if you pay \$20,000 or less in wages.

To request to become an annual household employer, submit the following form to us:

- *Employer of Household Worker Election Notice* (DE 89). Refer to information below regarding the DE 89.

If you are approved as an annual household employer, file these forms:

- **Quarterly:**
File an *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings* (DE 3BHW) to report employee subject wages, Personal Income Tax (PIT), and PIT withholding.
- **Annually:**
File an *Employer of Household Worker(s) Annual Payroll Tax Return* (DE 3HW) with a payment for the total payroll taxes due.

Submit forms online using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices).

Sample forms are provided on [pages 8](#) and [18](#).

Note:

- If you are approved as an annual household employer, but you submit a tax return and payments quarterly, your account will be converted to a quarterly household employer account. To change to an annual household employer, submit a DE 89.
- If you are an annual household employer and your total accumulated wages exceed \$20,000 during the calendar year, contact us immediately to change your filing status to a quarterly household employer. You can submit a request to us to terminate the annual household employer election and change the account to quarterly filing of tax returns, wage reports and payments using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). Refer to [page 24](#) for more information.

Employer of Household Worker Election Notice (DE 89) Overview

Household employers who pay \$20,000 or less in wages per year, and are current on their reporting and payments can use the DE 89 to elect to pay California payroll taxes annually instead of quarterly. If approved, the election is effective on the first day of the calendar year in which the election is filed. If you pay more than \$20,000 in accumulated wages in a year, the election will be terminated, and you will be required to file and pay all payroll taxes owed for the year at the end of that calendar quarter.

Download the [DE 89 \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de89.pdf) (edd.ca.gov/pdf_pub_ctr/de89.pdf) or contact the Taxpayer Assistance Center at 1-888-745-3886.

For Illustrative Purposes Only

SAMPLE, this page for reference only. File this form online through e-Services for Business (edd.ca.gov/eServices)



JOE AND JANE SMITH

Date: 4/4/2024

PO BOX 12345

Account Number: 000-0000-0

ANYTOWN, CA 12345

California law allows certain employers of household workers the option to pay California employment taxes for their household employees annually instead of quarterly. Information on wages paid to employees must still be reported on a quarterly basis. To be eligible to elect this option, an employer must:

- Be registered with the Employment Development Department (EDD) as an employer of household workers.
- Have no delinquent taxes or returns due to the EDD.
- Intend to pay \$20,000 or less in wages in a calendar year to household employees. (The sum of all subject wages, cash or noncash, paid to all employees must be no more than \$20,000 per year.)

To elect this tax payment option, complete the election notice at the bottom of this document and return it to the address indicated below. If approved, you will be notified in writing. Once approved, the election is effective the first day of the calendar year, January 1, in which the election is filed.

As an annual payer, you will file the quarterly *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings*, [DE 3BHW](#), and the annual *Employer of Household Worker(s) Annual Payroll Tax Return*, [DE 3HW](#). **Until the EDD responds to your request**, please continue to file the *Quarterly Contribution Return and Report of Wages*, [DE 9](#), and the *Quarterly Contribution Return and Report of Wages (Continuation)*, [DE 9C](#), along with your *Payroll Tax Deposit*, [DE 88](#).

You can submit employment tax returns, wage reports, and payroll tax deposits electronically using e-Services for Business at www.edd.ca.gov/e-Services_for_Business to comply with the e-file and e-pay mandate. For more information on this mandate, visit www.edd.ca.gov/EfileMandate.

Please note, if you pay more than \$20,000 in wages in any given year, the annual payer election will be terminated, your account will revert back to a quarterly payer, and you will be required to file and pay all payroll taxes owed for the year at the end of every calendar quarter.

If you have any questions or need assistance, call the Taxpayer Assistance Center toll-free at 1-888-745-3886 or TTY 800-547-9565, or visit the EDD website at www.edd.ca.gov to view the *Household Employer's Guide*, [DE 8829](#).

Please cut and return the bottom portion of this notice to the address below. You may also fax your election notice to 1-916-654-9211.

EMPLOYER OF HOUSEHOLD WORKER ELECTION NOTICE

I am an employer of household workers and wish to elect to pay California employment taxes annually. I intend to pay no more than \$20,000 per year in wages to my workers. I understand that if I pay more than \$20,000 during the year, the election will be terminated and I will be required to file and pay all payroll taxes owed for the year at the end of that calendar quarter. I will also be required to file quarterly tax returns with payment for the remainder of the year. I will then need to file a new election to be eligible for this program in the future.

Jane Smith

4/4/2024

000-0000-0

Signature

Date

Employer Payroll Tax Account Number

Jane Smith

(123) 555-6789

PO BOX 12345

Print Name

Phone Number

Address

ANYTOWN

CA

12345

City

State

ZIP Code

EMPLOYMENT DEVELOPMENT DEPARTMENT
PO BOX 826880 MIC 28
SACRAMENTO CA 94280-0001

Employer of Household Worker(s)
Quarterly Report of Wages and Withholdings (DE 3BHW)
Overview

Household employers who pay \$20,000 or less in wages per year and elect to pay taxes annually use the DE 3BHW to report employee quarterly wages subject to Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI) taxes, and Personal Income Tax (PIT) wages. If PIT is withheld, that amount is also reported on this form. A DE 3BHW must be filed each quarter to report wages when you have elected to pay taxes annually. Refer to [page 24](#) for your filing requirements if you stop employing people to work in your home and do not intend to hire anyone in the future.

Note: A DE 3BHW must be filed each quarter to report wages when you have elected to pay taxes annually.

2025 Due Dates

Employer of Household Worker(s) Quarterly Report of Wages and Withholdings (DE 3BHW)

Report Covering	Due Date	Delinquent if Not Filed By
January, February, March	April 1, 2025	April 30, 2025
April, May, June	July 1, 2025	July 31, 2025
July, August, September	October 1, 2025	October 31, 2025
October, November, December	January 1, 2026	February 2, 2026

Electronically file a DE 3BHW each quarter even if you did not pay wages during the quarter. Submit tax return and wage reports electronically to comply with the e-file and e-pay mandate for employers. Penalty and interest will be charged on late filing of reports. Not having a form to complete is not considered good cause. Good cause is a reason that provides a legal basis for you to file a late tax report or submit a late payment. Refer to [page 24](#) for your filing requirements if you stop employing people to work in your home and do not intend to hire anyone in the future.

Electronic Filing: File and pay online with [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices). It's a fast, easy, and secure way to manage your employer payroll tax account online.

Employer of Household Worker(s) Annual Payroll Tax Return (DE 3HW)

Overview

Household employers who pay \$20,000 or less in wages per year and elect to pay taxes annually use the DE 3HW to report Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI) amounts withheld to the Employment Development Department. If Personal Income Tax (PIT) is withheld, that amount is also reported to us with this form.

Note: If your total accumulated wages exceed \$20,000 during the year, you must notify us immediately that you need to change to a quarterly household employer. Refer to [page 24](#) for information about changing from an annual household employer to a quarterly household employer.

2025 Due Dates

Employer of Household Worker(s) Annual Payroll Tax Return (DE 3HW)

Report Covering	Due Date	Delinquent if Not Filed By
2025	January 1, 2026	February 2, 2026

If you are unable to pay all or part of your taxes on time, you must still electronically file your DE 3HW. Tax returns and wage reports must be electronically submitted per the e-file and e-pay mandate for employers. Refer to [page 14](#) for more information on the e-file and e-pay mandate for employers and related noncompliance penalties. Penalty and interest will be charged on late payroll tax payments and reports. Not having a form to complete is not considered good cause for filing your DE 3HW late. Good cause is a reason that provides a legal basis for you to file a late tax report or submit a late payment. Refer to [page 24](#) for your filing requirements if you stop employing people to work in your home and do not intend to hire anyone in the future.

Electronic Filing: File and pay online with [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). It's a fast, easy, and secure way to manage your employer payroll tax account online.

To learn more about employer payroll taxes, visit [Payroll Tax Seminars](http://Seminars.edd.ca.gov/Payroll_Tax_Seminars)
(Seminars.edd.ca.gov/Payroll_Tax_Seminars).

Employer Paid Taxes for Employees

Paying State Disability Insurance (SDI) tax without deducting it from your employees' wages is considered an increase in the employees' wages, and the amount you paid should be included in subject wages for Unemployment Insurance (UI), Employment Training Tax (ETT), and SDI purposes.

Paying Social Security or Medicare without deducting them from your employees' wages **is not** considered an increase in the employees' wages, and the amount you paid should **not** be included in subject wages for UI, ETT, or SDI purposes.

If you and your employees agree to withhold Personal Income Tax (PIT), the amount of Social Security, Medicare, or SDI that you paid without deducting from the employees' subject wages **should** be included in **PIT wages** and used to calculate the PIT withholding amount.

For help with calculating subject wages and PIT wages, refer to [Information Sheet: Social Security/Medicare/State Disability Insurance/Federal and State Income Taxes Paid by an Employer \(DE 231Q\) \(PDF\)](https://edd.ca.gov/pdf_pub_ctr/de231q.pdf) (edd.ca.gov/pdf_pub_ctr/de231q.pdf). You can download the DE 231Q or contact the Taxpayer Assistance Center at 1-888-745-3886.

Refer to [page 29](#) for *How to Calculate Taxable Wages*.

Go Paperless!

You can view or download this guide at [California Employer Guides](https://edd.ca.gov/en/Payroll_Taxes/Employers_Guides) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

For the latest tax news and employer resources, visit [California Employer News and Updates](https://edd.ca.gov/payroll_taxes/employer-news.htm) (edd.ca.gov/payroll_taxes/employer-news.htm).

Subscribe to our no-fee [email subscription services](https://edd.ca.gov/about_edd/get_email_notices.htm) (edd.ca.gov/about_edd/get_email_notices.htm).

2025 Due Dates and Delinquency Dates

Note: When the filing due date falls on a Saturday, Sunday, or federal holiday, filings are considered late if they are not postmarked or received by the next business day.

Form	Filing Due Dates	Delinquent if Not Postmarked or Received By
<i>Employer of Household Worker(s) Quarterly Report of Wages and Withholdings (DE 3BHW)</i>	April 1, 2025 for filing period of January, February, and March	April 30, 2025
	July 1, 2025 for filing period of April, May, and June	July 31, 2025
	October 1, 2025 for filing period of July, August, and September	October 31, 2025
	January 1, 2026 for filing period of October, November, and December	February 2, 2026
<i>Employer of Household Worker(s) Annual Payroll Tax Return (DE 3HW) (with payment)</i>	January 1, 2026 for tax year 2025	February 2, 2026

If you cannot pay all or part of your taxes on time, you must still electronically file the DE 3HW.

Note: Penalty and interest will be charged on late payroll tax payments and reports.

Electronic Filers:

- Follow the online instructions to submit reports through [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices).

To learn more about employer payroll taxes visit, [Payroll Tax Seminars](https://Seminars.edd.ca.gov/Payroll_Tax_Seminars) (Seminars.edd.ca.gov/Payroll_Tax_Seminars).

Correcting Previously Filed Reports and Returns

Employers: Use the *Tax and Wage Adjustment Form* (DE 678) to make corrections to previous tax returns and wage reports. Refer to [How to Correct Prior Reports, Returns, or Deposits](http://edd.ca.gov/en/payroll_taxes/how_to_correct_prior_reports_or_deposits) (edd.ca.gov/en/payroll_taxes/how_to_correct_prior_reports_or_deposits) for detailed instructions on how to request adjustments to the DE 3HW and/or DE 3BHW through e-Services for Business or on paper adjustment forms.

Electronic Adjustments: File online through [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices) and follow the instructions to make corrections to previously filed reports and returns.

Paper Adjustments: Use the table below to determine how to correct your reports with the [Tax and Wage Adjustment Form \(DE 678\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de678.pdf) (edd.ca.gov/pdf_pub_ctr/de678.pdf).

Type of Adjustment	How to Make an Adjustment
Reported incorrect UI, ETT, SDI, and PIT information on the DE 3HW .	<ul style="list-style-type: none"> Complete sections I, III, and IV of the DE 678 (edd.ca.gov/siteassets/files/pdf_pub_ctr/de678.pdf) with the correct information. If the DE 3BHWs were filed incorrectly, also complete section V. One entry is required per employee for each quarter that needs to be corrected. Enter the quarter, SSN, employee name, Total Subject Wages, PIT Wages, and PIT Withheld for each employee. Refer to the DE 678 form instructions (edd.ca.gov/pdf_pub_ctr/de678i.pdf) for sample entries. If taxes are due, send a payment with the DE 678 for the amount plus penalty and interest (edd.ca.gov/Payroll_Taxes/Interest_Rate.htm). The penalty amount is 15 percent of the portion of the payment that is late.
Did not report employee on a previously filed DE 3HW and DE 3BHW .	<ul style="list-style-type: none"> Complete sections I and V of the DE 678 (edd.ca.gov/siteassets/files/pdf_pub_ctr/de678.pdf). If the DE 3HW was filed incorrectly, also complete section III. One entry is required per employee for each quarter that needs to be corrected in section V. Enter the quarter, SSN, employee name, Total Subject Wages, PIT Wages, and PIT Withheld for each employee. Refer to the DE 678 form instructions (edd.ca.gov/pdf_pub_ctr/de678i.pdf) for sample entries.
Reported incorrect wage or PIT withholding information on a previously filed DE 3BHW .	<ul style="list-style-type: none"> Complete sections I and V of the DE 678 (edd.ca.gov/siteassets/files/pdf_pub_ctr/de678.pdf). One entry is required per employee for each quarter that needs to be corrected in section V. Enter the quarter, SSN, employee name, Total Subject Wages, PIT Wages, and PIT Withheld for each employee. Refer to the DE 678 form instructions (edd.ca.gov/pdf_pub_ctr/de678i.pdf) for sample entries.
Reported incorrect employee Social Security number (SSN) and name on a previously filed DE 3BHW .	<ul style="list-style-type: none"> Complete sections I and V of the DE 678 (edd.ca.gov/siteassets/files/pdf_pub_ctr/de678.pdf). Two entries are required per employee for each quarter that needs to be corrected in section V. Enter the quarter, SSN, employee name, Total Subject Wages, PIT Wages, and PIT Withheld for each employee. Refer to the DE 678 form instructions (edd.ca.gov/pdf_pub_ctr/de678i.pdf) for sample entries.
Incorrect employee name reported on a previously filed DE 3BHW .	<ul style="list-style-type: none"> Complete sections I and V of the DE 678 (edd.ca.gov/siteassets/files/pdf_pub_ctr/de678.pdf). Two entries are required per employee for each quarter that needs to be corrected in section V. First Entry: enter the quarter, SSN, incorrect employee name, and enter zeros in Total Subject Wages, PIT Wages, and PIT Withheld. Second Entry: enter the quarter, SSN, correct employee name, Total Subject Wages, PIT Wages, and PIT Withheld. Refer to the DE 678 form instructions (edd.ca.gov/pdf_pub_ctr/de678i.pdf) for sample entries.
No SSN reported for employee on a previously filed DE 3BHW .	<ul style="list-style-type: none"> Complete sections I and V of the DE 678 (edd.ca.gov/siteassets/files/pdf_pub_ctr/de678.pdf). Two entries are required per employee for each quarter that needs to be corrected in section V. First Entry: enter the quarter, enter all zeros for the SSN filed, employee name, and enter zeros for subject wages, PIT wages, and PIT withheld. Second Entry: enter the quarter, correct SSN, employee name, Total Subject Wages, PIT Wages, and PIT Withheld. Refer to the DE 678 form instructions (edd.ca.gov/pdf_pub_ctr/de678i.pdf) for sample entries.

You can download the [DE 678 \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de678.pdf) (edd.ca.gov/pdf_pub_ctr/de678.pdf) and the [Instructions for Completing the Tax and Wage Adjustment Form \(DE 678-I\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de678i.pdf) (edd.ca.gov/pdf_pub_ctr/de678i.pdf). For questions about using the form, adjusting previously reported payroll taxes or wages, or to order forms, contact the Taxpayer Assistance Center at 1-888-745-3886.

No Longer Paying Wages

If you stop employing people to work in your home and do not intend to hire anyone in the future, submit your final *Employer of Household Worker(s) Annual Payroll Tax Return* (DE 3HW) and a payment for the total payroll taxes due, and your *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings* (DE 3BHW) for the quarter. These must be submitted within 10 days of when you stop employing people, regardless of the normal due date.

If you plan to employ people to work in your home in the future, but do not have payroll this quarter, file a DE 3BHW indicating you do not have payroll to report. If you have an approved e-file and e-pay mandate waiver and file by paper, mark *No Payroll This Quarter* (item B) on the DE 3BHW. These reports **must** be filed even if no wages were paid in the quarter. Contact the Taxpayer Assistance Center at 1-888-745-3886 for assistance.

Household employers may close their employer payroll tax account online using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). If you resume paying wages in excess of \$750 in a calendar quarter, you may also request to reopen your employer payroll tax account through e-Services for Business.

When to Change from an Annual Household Employer to a Quarterly Household Employer

Whenever your total accumulated wages exceed \$20,000, you must notify us immediately. The election to pay annually will be terminated. You **must** submit a request to the EDD to terminate the annual household employer election and change to a quarterly status for filing tax returns, wage reports, and payments using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). For additional information, refer to [Information Sheet: Household Employment \(DE 231L\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de231L.pdf) (edd.ca.gov/pdf_pub_ctr/de231L.pdf), or contact the Taxpayer Assistance Center at 1-888-745-3886 for assistance.

As a quarterly household employer, you will no longer need to prepare a DE 3HW or a DE 3BHW. Each quarter, you will complete a *Quarterly Contribution Return and Report of Wages* (DE 9) and a *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C). You must also submit a *Payroll Tax Deposit* (DE 88) payment to us quarterly.

If you are required to change to a quarterly household employer during the year, you must electronically submit forms DE 3HW and DE 3BHW for the quarters when you were an annual household employer. You will also need to submit forms DE 9 and DE 9C for the quarters when you were a quarterly household employer. In the following years, you will no longer submit forms DE 3HW or DE 3BHW.

For an explanation of the responsibilities of a quarterly household employer, refer to the *Quarterly Household Employers* section of this guide, beginning on [page 25](#).

To learn more about employer payroll taxes visit, [Payroll Tax Seminars](http://Seminars.edd.ca.gov/Payroll_Tax_Seminars) (Seminars.edd.ca.gov/Payroll_Tax_Seminars).

Quarterly Household Employers Overview

If your total annual wages (both cash and noncash) are more than \$20,000 or if you do not elect to become an annual household employer, you must file wage reports quarterly and pay taxes quarterly.

Note: For information on how to become an annual household employer, refer to [page 17](#).

Quarterly household employers must electronically file the following forms:

- ***Quarterly Contribution Return and Report of Wages (DE 9)***
- ***Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C)***
- ***Payroll Tax Deposit (DE 88)***

We offer a full range of online services for filing and paying state payroll taxes. To learn more, refer to [e-Services for Business Tutorials](http://edd.ca.gov/Payroll_Taxes/e-Services_for_Business_Tutorials.htm) (edd.ca.gov/Payroll_Taxes/e-Services_for_Business_Tutorials.htm)

For the latest tax news and employer resources, visit
[California Employer News and Updates](http://edd.ca.gov/payroll_taxes/employer-news.htm)
(edd.ca.gov/payroll_taxes/employer-news.htm).

Subscribe to our no-fee [email subscription services](http://edd.ca.gov/about_edd/get_email_notices.htm)
(edd.ca.gov/about_edd/get_email_notices.htm).

Quarterly Contribution Return and Report of Wages (DE 9)

Overview

Quarterly household employers must use the *Quarterly Contribution Return and Report of Wages* (DE 9) to reconcile payroll tax payments and total subject wages reported for the quarter. **You must electronically file a DE 9 and a *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) each quarter.**

2025 Due Dates for the *Quarterly Contribution Return and Report of Wages* (DE 9)

Report Covering	Due Date	Delinquent if Not Filed By
January, February, March	April 1, 2025	April 30, 2025
April, May, June	July 1, 2025	July 31, 2025
July, August, September	October 1, 2025	October 31, 2025
October, November, December	January 1, 2026	February 2, 2026

You must electronically file a DE 9 each quarter even if you did not pay wages during the quarter. Tax Returns and Wage Reports must be submitted electronically to be in compliance with the e-file and e-pay mandate for employers. Refer to [page 14](#) for more information on the e-file and e-pay mandate and related non-compliance penalties. **Penalty and interest will be charged on late filing of reports.** Not having a form to complete is not considered *good cause* for filing your DE 9 late, refer to [page 58](#) for the definition of *good cause*.

Electronic Filing: File and pay online with [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). It's a fast, easy, and secure way to manage your employer payroll tax account.

Go Paperless!

You can view or download this guide at [California Employer Guides](http://edd.ca.gov/en/Payroll_Taxes/Employers_Guides)
(edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C) Overview

Quarterly household employers must use the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) to report employee wages subject to Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI), and to report Personal Income Tax (PIT) wages. If PIT is withheld, that amount is also reported on this form. **You must electronically submit a DE 9 and a DE 9C each quarter.**

2025 Due Dates for the Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C)

Report Covering	Due Date	Delinquent if Not Filed By
January, February, March	April 1, 2025	April 30, 2025
April, May, June	July 1, 2025	July 31, 2025
July, August, September	October 1, 2025	October 31, 2025
October, November, December	January 1, 2026	February 2, 2026

You must electronically file a DE 9C each quarter even if you did not pay wages during the quarter indicating you do not have payroll to report for this quarter. Tax Returns and Wage Reports must be submitted electronically in order to be in compliance with the e-file and e-pay mandate. Refer to [page 14](#) for more information on the e-file and e-pay mandate and related noncompliance penalties. **Penalty and interest will be charged on late reports.** Not having a form to complete is not considered *good cause* for filing your DE 9C late, refer to [page 59](#) for the definition of *good cause*.

Electronic Filing: File and pay online with [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices). It's a fast, easy, and secure way to manage your employer payroll tax account online.

Go Paperless!

You can view or download this guide at [California Employer Guides](https://edd.ca.gov/en/Payroll_Taxes/Employers_Guides)
(edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

Payroll Tax Deposit (DE 88)

Overview

The *Payroll Tax Deposit* (DE 88) is used to report and pay Unemployment Insurance (UI) tax, Employment Training Tax (ETT), State Disability Insurance (SDI) tax withholding, and Personal Income Tax (PIT) withholding to the EDD.

Electronic Filing with e-Services for Business:

All employers must electronically submit payroll tax deposits. Refer to [page 14](#) for additional information on the e-file and e-pay mandate and related non-compliance penalties.

Enroll and file online with [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices).

Important Due Dates:

- If you do not withhold PIT or if accumulated PIT withholdings are less than \$350, taxes (UI, ETT, SDI, and PIT) are due each quarter on January 1, April 1, July 1, and October 1 (see [page 27](#) for delinquency dates).
- **If PIT withholdings are \$350 or more, SDI and PIT may need to be deposited more often.** Refer to [page 32](#) for the California Deposit Requirements table.
- Refer to [page 32](#) for additional deposit information and due dates.

Note: A penalty of 15 percent (15%) plus interest will be charged on late payroll tax payments.

The UI, ETT, and SDI tax rates are available online with e-Services for Business.

For additional assistance, contact the Taxpayer Assistance Center at 1-888-745-3886. If outside of the US or Canada, call 1-916-464-3502.

Go Paperless!

You can view or download this guide at [California Employer Guides](http://edd.ca.gov/en/Payroll_Taxes/Employers_Guides) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

How to Calculate Taxable Wages

Unemployment Insurance (UI) tax and Employment Training Tax (ETT) are calculated up to the UI taxable wage limit of each employee's wages per year and are paid by the employer. State Disability Insurance (SDI) tax does not have SDI taxable wage limit beginning January 1, 2024, and is withheld from the employee's wages.

Note: Examples were created using the 2025 UI taxable wage limit of \$7,000.

Example: An employer has two employees, Jane and John (for illustrative purposes only).

In the **first quarter**, Jane is paid \$10,000 and John is paid \$6,000. The employer pays UI and ETT on \$7,000 of Jane's wages and all of John's wages. The employer will not pay UI and ETT for Jane for the remainder of the year since she has reached the UI taxable wage limit. SDI is withheld from both employees' total wages.

First Quarter	<u>Taxable Wages</u>	<u>Taxable Wages</u>
	<u>UI and ETT</u>	<u>SDI</u>
Jane	\$ 7,000.00	\$ 10,000.00
John	+ 6,000.00	+ 6,000.00
Total Taxable Wages	\$ 13,000.00	\$ 16,000.00

In the **second quarter**, Jane is paid \$35,000 and John is paid \$500. The employer pays UI and ETT on John's total wages since the UI taxable wage limit has not been met. The employer withholds SDI from both employees' total wages.

Second Quarter	<u>Taxable Wages</u>	<u>Taxable Wages</u>
	<u>UI and ETT</u>	<u>SDI</u>
Jane	\$ 00.00	\$ 35,000.00
John	+ 500.00	+ 500.00
Total Taxable Wages	\$ 500.00	\$ 35,500.00

In the **third quarter**, Jane is paid \$35,000 and John is paid \$8,000. The employer pays UI and ETT on \$500 of John's wages since he has now reached the UI taxable wage limit for the year. The employer withholds SDI from both employees' total wages.

Third Quarter	<u>Taxable Wages</u>	<u>Taxable Wages</u>
	<u>UI and ETT</u>	<u>SDI</u>
Jane	\$ 00.00	\$ 35,000.00
John	+ 500.00	+ 8,000.00
Total Taxable Wages	\$ 500.00	\$ 43,000.00

In the **fourth quarter**, Jane is paid \$37,000 and John is paid \$15,000. The employer only withholds SDI taxes from both employee's total wages. No UI or ETT is payable by the employer since both Jane and John have reached the UI taxable wage limit for the year.

Fourth Quarter	<u>Taxable Wages</u>	<u>Taxable Wages</u>
	<u>UI and ETT</u>	<u>SDI</u>
Jane	\$ 00.00	\$ 37,000.00
John	+ 00.00	+ 15,000.00
Total Taxable Wages	\$ 00.00	\$ 52,000.00

How to Compute State Disability Insurance Withholding

The State Disability Insurance (SDI) tax rate for the calendar year 2025, which includes Disability Insurance (DI) and Paid Family Leave (PFL), is available on the inside cover of this guide. The SDI tax is withheld from **all** cash and noncash wages paid to each employee in 2025. Noncash wages include meals and lodging (refer to *Meals and Lodging Values* on [page 11](#)). Refer to the **Note** below if you do not withhold SDI from your employees' wages.

The SDI taxable wage limit was removed as of January 1, 2024.

Once SDI tax is withheld from your employees' wages, a *Payroll Tax Deposit* (DE 88) must be submitted to us at least once each quarter and must be received by the due dates listed in the table on [page 32](#). If you withhold more than \$500 in Personal Income Tax (PIT) from your employees during a quarter, refer to the [California Deposit Requirement table](#) (edd.ca.gov/payroll_taxes/timely_payroll_tax_deposits.htm) or contact the Taxpayer Assistance Center at 1-888-745-3886 to determine when to submit your SDI and PIT payment to the EDD.

Example: Total SDI taxable wages for the quarter are \$13,000 (for illustrative purposes only). Examples were created using the 2024 rates. Refer to the inside cover for the 2025 rates.

SDI Taxable Wages	\$13,000
x SDI Tax Rate	x 0.011
SDI Taxes Due	\$ 143 (Enter this amount in Box C of the DE 88)

Note:

- If you pay \$750 in cash wages in one or more quarters in a calendar year, and you then pay less than \$750 in the following quarters, you must still withhold SDI taxes from your employees' wages through December 31 of the following year. Once you exceed the threshold on wages, you continue to be subject through the following year.
- Paying the SDI tax without deducting it from your employees' wages increases the wages and the amount paid must be used to calculate Unemployment Insurance (UI), Employment Training Tax (ETT), and SDI withholding. If you and your employees agree to withhold PIT, the additional amount must also be included in PIT wages to calculate the withholding.
- Paying Social Security or Medicare taxes without deducting them from your employees' wages is not considered an increase in wages for UI, ETT, and SDI, but it is considered an increase in PIT wages and must be used to calculate the PIT withhold amount.

Assistance in calculating subject wages and PIT wages under these circumstances is available online. Refer to [Information Sheet: Social Security/Medicare/State Disability Insurance/Federal and State Income Taxes Paid by an Employer \(DE 231Q\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de231q.pdf), or contact the Taxpayer Assistance Center at 1-888-745-3886.

How to Compute Unemployment Insurance Tax and Employment Training Tax

If you paid cash and noncash wages of \$1,000 or more in a calendar quarter to your household employee, in addition to State Disability Insurance (SDI) withholding, you must pay Unemployment Insurance (UI) tax and Employment Training Tax (ETT) at the following rates:

- The UI tax rate for new employers or those newly subject to UI is 3.4 percent (.034). We will give you your tax rate when you register with us or become subject to UI. Your tax rates (UI, ETT, and SDI) are updated once each year. A *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088) is mailed to you in December, showing the UI and ETT rates for the upcoming year. For more information, visit [Tax-Rated Employers](http://edd.ca.gov/en/payroll_taxes/tax-rated-employers) (edd.ca.gov/en/payroll_taxes/tax-rated-employers). The UI tax is paid on cash and noncash wages paid to each employee up to the UI taxable wage limit of \$7,000 in 2025. Refer to *Meals and Lodging Values* on [page 11](#).
- The ETT rate is set by law at 0.1 percent (.001) of your UI taxable wages. However, if you have a negative UI reserve account balance on June 30, you will not be required to pay ETT the following calendar year. The annual DE 2088 will show whether your rate is zero or 0.1 percent (.001).

Example: You have two employees and your total UI taxable wages for the quarter are \$12,000 (for illustrative purposes only). The UI tax rate is 3.4 percent (.034). The ETT rate is 0.1 percent (.001). Examples were created using the standard starting rates, however, your UI rate may differ.

UI Taxable Wages	\$12,000
x UI Tax Rate	x 0.034
UI Taxes Due	\$ 408 (Enter this amount for UI deposit.)
UI Taxable Wages	\$12,000
x ETT Rate	x 0.001
ETT Due	\$ 12 (Enter this amount for ETT deposit.)

The UI tax and ETT amounts are paid by the employer and are not withheld from employees' wages.

Note:

If you pay \$1,000 in cash wages in one or more quarters in a calendar year and then you pay less than \$1,000 in the following quarters, you must still withhold SDI taxes from your employees' wages and pay Unemployment taxes through December 31 of the following year. Once you exceed the threshold on wages, you continue to be subject through the following year.

Your payroll taxes and a *Payroll Tax Deposit* (DE 88) **must** be submitted electronically to the EDD each quarter.

File and pay online using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). It's fast, easy, and secure. Refer to [page 15](#) for more information.

To learn more about payroll taxes visit
[Payroll Tax Seminars](http://Seminars.edd.ca.gov/Payroll_Tax_Seminars) (Seminars.edd.ca.gov/Payroll_Tax_Seminars).

2025 Due Dates and Delinquency Dates

All employers must electronically submit payroll tax deposits to us. Refer to [page 14](#) for information on the e-file and e-pay mandate and related non-compliance penalties.

File and pay online using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). It's fast, easy, and secure. Refer to [page 15](#) for more information.

Withholding Deposits

Form	Calendar Quarter	If You Have Accumulated PIT Withholding Of	PIT and SDI Deposit Due By ²
<i>Payroll Tax Deposit</i> (DE 88)	January, February, and March (1st Quarter)	Less than \$350	April 30, 2025 ³
		\$350 - \$500 ¹	15th of the following month
	April, May, and June (2nd Quarter)	Less than \$350	July 31, 2025 ³
		\$350 - \$500 ¹	15th of the following month
	July, August, and September (3rd Quarter)	Less than \$350	October 31, 2025 ³
		\$350 - \$500 ¹	15th of the following month
	October, November, and December (4th Quarter)	Less than \$350	February 2, 2026 ³
		\$350 - \$500 ¹	15th of the following month

¹ If you and your employees agree to withhold Personal Income Tax (PIT) and withhold more than \$500, refer to the [California Deposit Requirement table](http://edd.ca.gov/payroll_taxes/timely_payroll_tax_deposits.htm) (edd.ca.gov/payroll_taxes/timely_payroll_tax_deposits.htm) or contact the Taxpayer Assistance Center at 1-888-745-3886 to determine the correct due date of your tax payment.

² If the deposit due date falls on a Saturday, Sunday, or a federal holiday, the due date is extended to the next business day.

³ For household employers who have paid \$1,000 or more in wages in a calendar quarter, a deposit of Unemployment Insurance (UI) and Employment Training Tax (ETT) not previously paid is also due each quarter by these due dates.

2025 Due Dates and Delinquency Dates (Continued)

Withholding Deposits

To ensure timely settlement of your electronic payments, note the following:

- An Electronic Funds Transfer (EFT) Automated Clearing House (ACH) **debit** transaction must be completed **before** 3 p.m., Pacific time (PT), on or before the due date to ensure a timely settlement date.
- EFT ACH **credit** transactions are processed based on individual bank requirements. Ask your bank what day you should report your payment to ensure a timely settlement date.

Quarterly Reports

Form	Filing Due Dates	Delinquent if Not Postmarked or Received By
<i>Quarterly Contribution Return and Report of Wages (DE 9) and Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C)</i>	April 1, 2025 for filing period of January, February, and March	April 30, 2025
	July 1, 2025 for filing period of April, May, and June	July 31, 2025
	October 1, 2025 for filing period of July, August, and September	October 31, 2025
	January 1, 2026 for filing period of October, November, and December	February 2, 2026

- If you cannot pay all or part of your taxes on time, you must still file the DE 9 and DE 9C. Penalty and interest will be charged on each late payroll tax payment and report or return.
- The date you submit your DE 9 and DE 9C forms electronically determines if your returns are on time.
- For any quarter that you **do not** have wages to report, you **must** file a DE 9 and DE 9C and indicate you have **no payroll** to report when electronically submitting the forms through e-Services for Business. For questions, contact the Taxpayer Assistance Center at 1-888-745-3886.
- All employers must electronically submit employment tax returns, wage reports, and payroll tax deposits to the EDD. Refer to [page 14](#) for information on the e-file and e-pay mandate for related noncompliance penalties.

Correcting Previously Submitted *Payroll Tax Deposit* (DE 88)

Payroll Tax Deposits can be corrected online through [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices) even if the deposit was made using another electronic payment method or a paper *Payroll Tax Deposit* (DE 88) coupon.

The following table clarifies when and how to notify us of adjustments to the DE 88 payroll tax deposits.

Type of Adjustment	How to Make Adjustment
Overpaid UI, ETT, SDI, or PIT on a DE 88 prior to filing your <i>Quarterly Contribution Return and Report of Wages</i> (DE 9) for the quarter.	On the next DE 88 for the same calendar quarter, reduce the amount of taxes due by the amount of the overpayment. Do not show credits (negative amounts) on the DE 88. If you cannot reduce the overpayment on your next deposit within the quarter, claim the amount overpaid in the Total Taxes Due or Overpaid field of your DE 9 when you file your return for the quarter.
Underpaid UI, ETT, SDI, or PIT prior to filing your DE 9 for the quarter.	Submit a DE 88 to pay the amount due, including penalty and interest. For current interest rates visit Interest Rate on Overdue Taxes (edd.ca.gov/en/Payroll_Taxes/Interest_Rate). Indicate the payroll date on the DE 88. The penalty amount is 15 percent of the portion of the payment that is late.
Allocated the wrong amounts to specific funds on a DE 88 prior to filing the DE 9 for the quarter.	Do not adjust. We will make the necessary adjustments at the end of the quarter when you file your DE 9.
Underpaid UI, ETT, SDI, or PIT and your DE 9 was previously filed with correct information.	Submit a DE 88 for the additional amount due for the quarter, including any penalty and interest, or pay the balance due when you receive a <i>Statement of Account</i> (DE 2176) in the mail. For current interest rates, visit Interest Rate on Overdue Taxes (edd.ca.gov/en/Payroll_Taxes/Interest_Rate). The penalty amount is 15 percent of the portion of the payment that is late.

Important:

Over withheld SDI or PIT must be credited or refunded to your employee **before** you can take a credit or receive a refund from us. Get a receipt from the employee whenever a credit adjustment or refund of over withheld tax is made.

Refer to [How to Correct Prior Reports, Returns, or Deposits](http://edd.ca.gov/en/payroll_taxes/how_to_correct_prior_reports_or_deposits) (edd.ca.gov/en/payroll_taxes/how_to_correct_prior_reports_or_deposits) or **page 36** if adjustments are needed to the DE 9 or DE 9C.

Correcting PIT Withheld

Type of Adjustment	How to Make Adjustment
Over withheld PIT and: <ul style="list-style-type: none"> • DE 9 was filed. • DE 9C was filed. • Wage and Tax Statement (Form W-2) was issued to the employee. 	The employee will receive a credit for the PIT withholding when filing a California state income tax return with the Franchise Tax Board (FTB). <ul style="list-style-type: none"> • Do not refund PIT withholding to the employee. • Do not change the California PIT withholding amount shown on the employee Form W-2. • Do not file a claim for refund with the EDD.
Over withheld or under withheld PIT: <ul style="list-style-type: none"> • DE 9 was filed. • DE 9C was filed. • Prior to issuing Form W-2 to the employee. 	Upon receiving written permission from an employee, you are authorized to adjust any over or under withholding of California PIT from the employee. Get a receipt from the employee whenever the over withheld PIT is credited or refunded to the employee. Refer to How to Correct Prior Reports, Returns, or Deposits (edd.ca.gov/en/payroll_taxes/how_to_correct_prior_reports_or_deposits) or page 36 for instructions on how to request an adjustment to the DE 9 or DE 9C.
Over withheld or under withheld PIT: <ul style="list-style-type: none"> • DE 9 was filed. • DE 9C was filed. • Form W-2 was issued to the employee with the wrong amounts. 	You must issue an IRS <i>Corrected Wage and Tax Statement</i> (Form W-2C) to the employee. Do not send the state copy of the IRS Form W-2C to the EDD or the FTB.

With **written permission** from an employee, you can adjust over-withheld or under-withheld California PIT within the same calendar year, as long as it's done before the IRS Form W-2 is issued.

Over-withheld SDI or California PIT must be credited or refunded to your employee before you can take a credit or receive a refund from the EDD.

Important:

A claim for refund must be filed within 3 years of the last timely date of the quarter being adjusted, or within 6 months after an assessment becomes final, or within 60 days from the date of the overpayment, whichever date occurs later.

Correcting Previously Filed Reports and Returns

Employers use the *Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ) to make corrections to previously filed tax returns and wage reports. Refer to [How to Correct Prior Reports, Returns, or Deposits](http://edd.ca.gov/en/payroll_taxes/how_to_correct_prior_reports_or_deposits) (edd.ca.gov/en/payroll_taxes/how_to_correct_prior_reports_or_deposits) for detailed instructions on how to request adjustments to the DE 9 or DE 9C through e-Services for Business or on paper adjustment forms.

View the [Instructions for Completing the Quarterly Contribution and Wage Adjustment Form \(DE 9ADJ\) \(DE 9ADJ-I\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de9adji.pdf) (edd.ca.gov/pdf_pub_ctr/de9adji.pdf).

The table below includes instructions on how to request adjustments on the paper DE 9ADJ.

Type of Adjustment	How to Make Adjustment
Reported incorrect UI, ETT, SDI, or PIT information on a previously filed DE 9 .	<ul style="list-style-type: none"> Complete sections I, II, III, and V of the DE 9ADJ. Also, complete section IV (items A and C) of the DE 9ADJ if a correction is needed to the DE 9C for the quarter. If an amount was overpaid, claim the amount overpaid in the Total Taxes Due or Overpaid field of your DE 9ADJ. If taxes are due, send a payment with the DE 9ADJ for the additional tax amount plus penalty and interest. For current interest rates, visit Interest Rate on Overdue Taxes (edd.ca.gov/en/Payroll_Taxes/Interest_Rate). The penalty amount is 15 percent of the portion of the payment that is late.
Did not report employee on a previously filed DE 9 and DE 9C .	<ul style="list-style-type: none"> Complete sections I, II, III, IV (items A and C), 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. The penalty amount is 15 percent of the portion of the payment that is late.
Reported employee on a previously filed DE 9 and DE 9C in error.	Complete sections I, II, III, IV (items A and C), and V of the DE 9ADJ . If an amount was overpaid, claim the amount overpaid in the Total Taxes Due or Overpaid field of your DE 9ADJ.
Reported incorrect wages or PIT information on a previously filed DE 9C .	<ul style="list-style-type: none"> Complete sections I, II, IV (items A and C), and V of the DE 9ADJ. Refer to pages 3 through 5 of the DE 9ADJ-I for detailed instructions and examples of wage line adjustments. Also, complete section III of the DE 9ADJ if a correction is needed to the DE 9 for the quarter. If taxes are due, send a payment with the DE 9ADJ for the additional tax amount plus penalty and interest (edd.ca.gov/en/payroll_taxes/interest_rate). The penalty amount is 15 percent of the portion of the payment that is late.
Reported an incorrect employee's Social Security number (SSN) or name on a previously filed DE 9C .	Complete sections I, II, IV (items A and C), and V of the DE 9ADJ . Refer to pages 3 through 5 of the DE 9ADJ-I for detailed instructions and examples of wage line adjustments.
No SSN reported for employee on a previously filed DE 9C .	Complete sections I, II, IV (items A and C), and V of the DE 9ADJ . Refer to pages 3 through 5 of the DE 9ADJ-I for detailed instructions and examples of wage line adjustments.
Incorrect wage plan code reported on the DE 9C .	Complete sections I, II, IV (items A and B, or items A and C), and V of the DE 9ADJ . If correcting wage plan codes for all employees, complete items A and B in section IV. If correcting the wage plan codes for individual employees, complete items A and C in section IV (C1 through C6 and C9) for each affected employee. Refer to the Information Sheet: Reporting Wage Plan Codes on Quarterly Wage Reports and Adjustments (DE 231WPC) (edd.ca.gov/siteassets/files/pdf_pub_ctr/de231wpc.pdf) for information on wage plan codes and which wage plan code corrections do not need to be reported.

A completed sample of the DE 9ADJ form is available on [pages 37](#) and [38](#).

For Illustrative Purposes Only

Examples were created using 2024 rates.
Refer to inside front cover for 2025 rates.

SAMPLE, this page for reference only. File this form online through e-Services for Business (edd.ca.gov/eServices)



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) (edd.ca.gov/e-Services for Business). Refer to the [Instructions for Completing the Quarterly Contribution and Wage Adjustment Form \(DE 9ADJ-I\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de9adj-i.pdf) for additional information.

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

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

Quarter

Business Name: John and Jane Smith

24/1

Street Address: PO BOX 12345

Employer Account Number

000-0000-0

City, State, ZIP Code: ANYTOWN, CA 12345

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

Understated 1st quarter by \$9,500.00. Did not report one employee. Incorrect SSN reported.

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.

	(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	9,000.00	18,500.00	9,500.00
B. Unemployment Insurance (UI) Taxable Wages	7,000.00	14,000.00	7,000.00
C. State Disability Insurance (SDI) Taxable Wages	9,000.00	18,500.50	9,500.50
D. Employer's UI Contributions (UI rate <u>3.4</u> % times B)	238.00	476.00	238.00
E. Employment Training Tax (ETT rate <u>0.1</u> % times B)	7.00	14.00	7.00
F. SDI Withheld (SDI rate <u>1.1</u> % times C) (Includes Paid Family Leave)	99.00	203.50	104.50
G. Personal Income Tax (PIT) Withheld	150.00	350.50	200.50
H. Subtotal (Add amounts on Lines D, E, F, and G)	494.00	1,044.00	550.00
I. Plus: Erroneous SDI Deductions Not Refunded (Refer to Note below)		0.00	
J. Less: Contributions and Withholdings Paid for the Quarter		494.00	
K. Total Taxes Due or Overpaid (H2 + I – J). (If balance is due, complete L, M, and N)		550.00	
L. Penalty (If balance is due, calculate 15% of the amount on Line K)		82.10	
M. Interest (Refer to the DE 9ADJ-I for instructions)		14.00	
N. Total Due (Lines K + L + M)		646.10	

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"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

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

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Examples were created using 2024 rates.
Refer to inside front cover for 2025 rates.

SAMPLE, this page for reference only. File this form online through e-Services for Business (edd.ca.gov/eServices)



Business Name: John and Jane Smith

Quarter

24/1

Employer Account Number

000-0000-0

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	Total PIT Wages	Total PIT Withheld
18,500.00	18,500.00	350.50

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
1	2	2

A3. Enter the correct total number of wage lines for all employees for the quarter.

Wage Item Count
2

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) 000-00-0000	C2. Employee Name (First, Middle Initial, Last) THOMAS T TAYLOR			C7. Previously Reported Name (First, Middle Initial, Last)			
C3. Total Subject Wages 9,500.00	C4. PIT Wages 9,500.00	C5. PIT Withheld 200.50	C6. Plan Code S	C8. Previously Reported SSN		C9. Previously Reported Plan Code	
C1. Social Security Number (SSN) 000-00-0000	C2. Employee Name (First, Middle Initial, Last) HARRY L JONES			C7. Previously Reported Name (First, Middle Initial, Last) HAROLD L JONES			
C3. Total Subject Wages 9,000.00	C4. PIT Wages 9,000.00	C5. PIT Withheld 150.00	C6. Plan Code	C8. Previously Reported SSN 000-00-0000		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	

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 Jane Smith Title OWNER Date 01/02/2025
Print Name JANE SMITH Phone 123-555-7899 Email Jane123@gmail.com

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

No Longer Paying Wages

If you stop employing people to work in your home and do not intend to hire anyone in the future, you will need to:

- Submit your final *Quarterly Contribution Return and Report of Wages* (DE 9) **within 10 days of paying the final wages**, regardless of the normal due date.
- Submit the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) **within 10 days of paying the final wages**, regardless of the normal due date.
- Submit the *Payroll Tax Deposit* (DE 88) **within 10 days of paying the final wages**, regardless of the normal due date.
- Close your employer payroll tax account after submitting the above **within 10 days of paying the final wages**.

If you plan to employ people to work in your home in the future and are keeping your account open, but do not have payroll this quarter, file a DE 9 and DE 9C online using e-Services for Business indicating you do not have payroll to report. If you have an approved e-file and e-pay mandate waiver and file by paper, select *No Wages Paid This Quarter* on the DE 9 and *No Payroll* on the DE 9C. These reports must be filed even if no wages were paid in the quarter. Contact the Taxpayer Assistance Center at 1-888-745-3886 for assistance.

Household employers may close their employer payroll tax account online using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). If you resume paying wages in excess of \$750 in a calendar quarter, you may also request to reopen your employer payroll tax account.

Go Paperless!

You can view or download this guide at [California Employer Guides](http://edd.ca.gov/en/Payroll_Taxes/Employers_Guides) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

For the latest tax news and employer resources, visit [California Employer News and Updates](http://edd.ca.gov/payroll_taxes/employer-news.htm) (edd.ca.gov/payroll_taxes/employer-news.htm).

Subscribe to our no-fee [email subscription services](http://edd.ca.gov/about_edd/get_email_notices.htm) (edd.ca.gov/about_edd/get_email_notices.htm).

Reporting New Employees

Employers are required to report all newly hired or rehired employees to the New Employee Registry (NER) within 20 days of their start-of-work date, which is the first day services were performed for wages.

- **Newly Hired** employees are individuals who have not previously been included on your payroll.
- **Rehired** employees are individuals who were previously included on your payroll, left your employment, and were rehired after a separation of at least 60 consecutive days.

The NER assists California's Department of Child Support Services and the Department of Justice in locating parents to collect delinquent child support payments. The NER also crossmatches the employees actual start-of-work date (not the date hired) data with the Unemployment Insurance (UI) benefit file. This will result in the early detection and prevention of UI benefit overpayments.

Filing Options for Reporting New or Rehired Employees

The following options are available to report new or rehired employees:

1. File online using [e-Services for Business](http://edd.ca.gov/eServices) (edd.ca.gov/eServices). It's fast, easy, and secure.
2. Download the [Report of New Employee\(s\) \(DE 34\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de34.pdf) (edd.ca.gov/pdf_pub_ctr/de34.pdf).
3. Order DE 34 [forms](http://edd.ca.gov/forms) (edd.ca.gov/forms).

The following information must be included when reporting new employees:

Employer Information	Employee Information
<ul style="list-style-type: none"> • EDD eight-digit employer payroll tax account number • Federal employer identification number (FEIN) • Employer name • Employer address • Contact person and phone number 	<ul style="list-style-type: none"> • First name, middle initial, and last name • Social Security number (SSN) • Home address • Start-of-work date

A sample DE 34 is available on [page 41](#).

Filing an Informal Report

If you are not able to obtain a DE 34 by the due date, file an informal report or a copy of the [Employee's Withholding Allowance Certificate \(DE4\) \(PDF\)](http://edd.ca.gov/pdf_pub_ctr/de4.pdf) (edd.ca.gov/pdf_pub_ctr/de4.pdf) to avoid penalty and interest charges. Your informal report should include all the information listed in the above table.

Mail or fax your new employee information to:

**Employment Development Department
Document Management Group, MIC 96
PO Box 997016
West Sacramento, CA 95799-7016
Fax: 1-916-319-4400**

Independent Contractors:

If the people who work in your home are independent contractors, you do not need to report them to us (refer to *Who Is Considered a Household Employee?* on [page 3](#)). The requirement for businesses and government entities to report independent contractors does not apply to household employers.

If you are not sure if the people who work in your home are employees or independent contractors, contact the Taxpayer Assistance Center at 1-888-745-3886 for assistance.

For Illustrative Purposes Only

SAMPLE, this page for reference only. File this form online through e-Services for Business (edd.ca.gov/eServices)

**REPORT OF NEW EMPLOYEE(S)**

NOTE: Failure to provide all of the information below may result in this form being rejected and/or a penalty being assessed.



00340600

DATE 030425 D Y Y	CA EMPLOYER ACCOUNT NUMBER 00000000	BRANCH CODE	FEDERAL ID NUMBER 000000000
BUSINESS NAME EMPLOYER CITY STORE		CONTACT PERSON JANE SMITH	PHONE NUMBER 1235557789
ADDRESS PO BOX 12345	STREET	CITY ANYTOWN CA	STATE 12345
ZIP CODE			
EMPLOYEE FIRST NAME JOHN	MI E	EMPLOYEE LAST NAME MILLER	
SOCIAL SECURITY NUMBER 000000000	STREET NUMBER 123	STREET NAME CEDAR STREET	UNIT/APT
CITY ANYTOWN	STATE CA	ZIP CODE 12345	START-OF-WORK DATE 022525 D Y Y
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
CITY	STATE	ZIP CODE	START-OF-WORK DATE M M D D Y Y
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
CITY	STATE	ZIP CODE	START-OF-WORK DATE M M D D Y Y
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
CITY	STATE	ZIP CODE	START-OF-WORK DATE M M D D Y Y
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
CITY	STATE	ZIP CODE	START-OF-WORK DATE M M D D Y Y
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
CITY	STATE	ZIP CODE	START-OF-WORK DATE M M D D Y Y



DE 34 Rev. 10 (3-17) (INTERNET) Page 1 of 2

MAIL TO: Employment Development Department / PO Box 997016, MIC 96
West Sacramento, CA 95799-7016 or fax to 916-319-4400

CU

Federal Wage and Tax Statement (Form W-2)

Employers must prepare a federal Wage and Tax Statement (Form W-2) for each employee. You must provide your employees with their 2025 Form W-2 by February 2, 2026.

For information on Form W-2 reporting requirements, refer to the [Internal Revenue Service \(IRS\)](https://www.irs.gov) ([irs.gov](https://www.irs.gov)) *Employer's Tax Guide* (Publication 15, Circular E). For instructions on completing Form W-2, refer to the IRS 2025 General Instructions for Forms W-2 and W-3 available online by visiting the IRS ([irs.gov](https://www.irs.gov)) or contact the IRS at 1-800-829-3676.

In addition to the federal information required, you must include California Personal Income Tax (PIT) wages, PIT withheld (if any), and State Disability Insurance (SDI) withheld in the following Form W-2 boxes:

Form W-2	
Box	Enter
Box 16 (State wages, tips, etc.)	California PIT wages
Box 17 (State income tax)	California PIT withheld (if any)
Box 19 (Local income tax)	The abbreviation CASDI and SDI withheld

Note:

- If Box 19 has local taxes, use Box 14, Other. If **no** boxes are available, you must provide your employees with a separate written statement containing:
 - Name of household employer, address, federal employer identification number (FEIN), and the EDD eight-digit employer payroll tax account number.
 - The employee's name, address, and Social Security number.
 - The amount of SDI withheld and paid directly by you.
- If the wages were **not** subject to SDI, show CASDI 0 (zero).
- If you paid SDI taxes **without** withholding the SDI from the employee's wages, you should show the SDI taxes as if they were withheld and increase the amount you report according to the formula shown on the [Information Sheet: Social Security/Medicare/State Disability Insurance/Federal Income Taxes Paid by an Employer \(DE 231Q\) \(PDF\)](https://edd.ca.gov/pdf_pub_ctr/de231q.pdf) (edd.ca.gov/pdf_pub_ctr/de231q.pdf).

Generally, the amount reported as California PIT wages on Form W-2 in Box 16 is the same as the federal wages (Box 1).

If you discover an error on a previously issued Form W-2, refer to the IRS 2025 General Instructions for Forms W-2 and W-3 for instructions on how to complete an IRS *Corrected Wage and Tax Statement Form (W-2C)*.

Send Forms W-2 and Forms W-2C to your employees and the Social Security Administration. **Do not** send the state copies of Forms W-2 and Forms W-2C to the State of California (the EDD or the Franchise Tax Board).

Employers failing to provide a Form W-2 to each employee, or who provide a false or fraudulent statement, are subject to a penalty of \$50 for each such failure as imposed pursuant to section 13052 of the California Unemployment Insurance Code (CUIC). Employers may also be subject to an additional penalty for failure to file informational returns (Form W-2, Form 1099-MISC, or Form 1099-NEC) for misclassified employees as provided pursuant to section 13052.5 of the CUIC. The amount of the penalty is determined based upon the unreported payment for personal services multiplied by the maximum rate as provided pursuant to section 17041 of the Revenue and Taxation Code. Contact the EDD Taxpayer Assistance Center at 1-888-745-3886 for additional information.

Earned Income Tax Credit Information Act

The refundable California Earned Income Tax Credit (California EITC) and other state and federal antipoverty credits are available to low-income working individuals who earned wage income subject to California withholding or have net earnings from self-employment. The California EITC is similar to the federal Earned Income Credit (EIC) but with different income limitations. To claim the California EITC or other antipoverty credits, you must file a California income tax return and attach a completed California Earned Income Tax Credit (FTB 3514) form. For information on the availability of antipoverty credits, eligibility requirements, and how to obtain the necessary California tax forms or get help filing, visit the [Franchise Tax Board](http://ftb.ca.gov) (ftb.ca.gov) and search for forms or call 1-800-852-5711.

Employers who are subject to, and required to provide, unemployment insurance to their employees must provide notification to employees twice a year, informing the employees that they may be eligible for Voluntary Income Tax Assistance (VITA), CalFile, and state and federal antipoverty credits, including the state and federal EITC.

One notification must be provided within one week before, after, or during the time the employer provides an annual wage summary, including, but not limited to, Forms W-2 or 1099, to the employee. The second notification shall be sent during the month of March of the same year in which the employer sent the first notification. Notifications must be given directly to the employee or sent to their last known address. However, notifications required in March, may be sent electronically. Posting notifications on an employee bulletin board or sending them through office mail will not satisfy the notification requirements. The notices must use language that is nearly identical to the notice below. All notifications sent by employers must include substantially the same language that is found in Revenue and Taxation Code 19854. This language is significantly different from prior notification language.

“Based on your annual earnings, you may be eligible for the following assistance:

Voluntary Income Tax Assistance (VITA) Program – VITA is a free basic income tax return preparation program for federal and state personal income tax returns, managed by the Internal Revenue Service and operated by Internal Revenue Service partners and trained volunteers.

Federal Earned Income Tax Credit (federal EITC) – The federal EITC is a refundable credit for low-income working individuals and families. The federal EITC will not impact certain public assistance benefits. In addition, federal EITC payments are typically NOT used to determine eligibility for the following:

- A. Medicaid.
- B. Supplemental Security Income.
- C. Supplemental Nutrition Assistance Program.
- D. Low-income housing.
- E. Temporary Assistance for Needy Families payments.

To receive the federal EITC, you must file a federal tax return and fill out the EITC form, which can be found in the Federal Income Tax Return Booklet. For additional information on your eligibility to receive the federal EITC and other federal antipoverty tax credits, visit the [IRS](http://irs.gov) (irs.gov).

California Earned Income Tax Credit (California EITC) and Young Child Tax Credit (YCTC) – The California EITC and YCTC are refundable credits for low-income working individuals and families. The California EITC and YCTC are similar to the federal EITC and will not impact certain public assistance benefits.

Foster Youth Tax Credit (FYTC) – The FYTC is a refundable credit for former and current foster youth between 18 and 25 years of age who were in foster care while 13 years of age or older. The FYTC will not impact certain public assistance benefits.

To claim the California EITC, you must file a California Income Tax Return and fill out the California EITC form (Form FTB 3514) and attach it to your tax return. For additional information on the availability of the credit, including eligibility requirements, or form questions, visit the [Franchise Tax Board](http://ftb.ca.gov) (ftb.ca.gov) and enter "CalEITC" in the search box.

You may also be eligible to have both your federal and state tax returns prepared and filed for free using VITA services. For more information on the free tax filing service, and location and hours of operation, visit the [Franchise Tax Board](http://ftb.ca.gov) (ftb.ca.gov) and enter "VITA" in the search box.

Additionally, you may be eligible to e-file your California return directly with the Franchise Tax Board for free using CalFile. For more information on CalFile, visit the [Franchise Tax Board](http://ftb.ca.gov) (ftb.ca.gov) and enter "CalFile" in the search box."

Go Paperless!

You can view or download this guide at [California Employer Guides](http://edd.ca.gov/en/Payroll_Taxes/Employers_Guides) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

What Payroll Records Must Be Kept?

Employers must keep payroll records for at least four years. If you believe that you are **not** a subject employer or your employees are exempt, state law requires that you maintain records of payments made to people who provide household services for at least eight years in case of an employment tax audit.

Your records must provide a true and accurate account of all workers (employed, no longer employed, on a leave of absence, and independent contractors) and all payments made. Records must include the following information for each worker:

- Full name (first name, middle initial, and last name).
- Social Security number.
- Date hired, rehired, or returned to work after a temporary layoff.
- Last date services were performed.
- Place of work.
- Money paid:
 - Dates and amounts of payment.
 - Pay period covered.
 - Cash or cash value of in-kind wages (such as meals, lodging, bonuses, and gifts).
(Note: Refer to *Meals and Lodging Values* on [page 11](#).)
- The amounts withheld from employee wages. (Note: Refer to *Withholding Deposits* on [page 32](#).)
- Disbursement records showing payments to workers.
- Other information necessary to determine payments to workers.

You may use any payroll record that provides the information listed above. An *Employee Earnings Record* sample is provided on [page 46](#).

If you have any questions about the records you must keep, refer to [Information Sheet: Employment Tax Audit Process \(DE 231TA \(PDF\)\)](#) (edd.ca.gov/pdf_pub_ctr/de231ta.pdf) or contact the Taxpayer Assistance Center at 1-888-745-3886.

Learn how to calculate taxes and complete payroll tax forms.

Check out [Payroll Tax Seminars](#) (Seminars.edd.ca.gov/Payroll_Tax_Seminars) or contact the Taxpayer Assistance Center at 1-888-745-3886.

Employee Earnings Record Sample

Employee's
Name:

Date Hired/Rehired/
Returned to Work
From Layoff: _____

Social Security Number:

Last Date Services
Were Performed:

For Year Ending:

Reason for Separation:

[illegible]

Employer's
Name:

Employee's
Work Address: _____

Your Reserve Account

Once you pay \$1,000 or more in cash wages to household employees during a calendar quarter, you are required to pay Unemployment Insurance (UI) tax and Employment Training Tax (ETT) on each employee's wages up to the UI taxable wage limit each calendar year. Your UI reserve account is a record of the UI taxes you have paid (credits) and the UI benefits that we have paid (charges) to your former employees who were found eligible to receive UI benefits or who qualified for reduced UI benefits when working less than full-time for you. Your UI reserve account is for recordkeeping purposes and has no cash value. The difference between the credits and charges is the reserve account balance, which may be positive or negative. Your account balance is used only to determine your annual UI tax rate. If you have a negative UI reserve account balance as of June 30, you will not be required to pay ETT for the following calendar year.

Notices

When your former employee (claimant) applies for UI benefits, the last employer reported by the claimant will receive a **Notice of Unemployment Insurance Claim Filed (DE 1101CZ or DE 1101ER)**. Only the last employer of record will receive this notice to advise them that the claimant has filed a UI claim, and it includes the reason the claimant stated for no longer working.

If you have any information that would affect the claimant's eligibility for UI benefits, complete the form and return it to us within 10 days of the date the notice was mailed to you. If you believe that your UI reserve account should not be charged for the benefits, it is important that you provide information by the required deadline explaining why the claimant was terminated or the reasons the claimant gave for voluntarily quitting. The DE 1101CZ and DE 1101ER include instructions that explain how to complete the forms. We need your information to gather relevant facts that will assist us in determining if the claimant is eligible to receive UI benefits. **Failure to respond timely may result in an increase to your UI tax rate.**

For added convenience, employers and third-party administrators can elect to electronically receive and respond to the DE 1101CZ through the State Information Data Exchange System (SIDES). Visit [SIDES](http://edd.ca.gov/Unemployment/SIDES.htm) (edd.ca.gov/Unemployment/SIDES.htm) to learn more.

If you respond to the notice within 10 days of the notice date and provide information about why you think the claimant should not be eligible for UI benefits, we will send you a **Notice of Determination and/or Ruling (DE 1080EZ)**. The DE 1080EZ advises you whether or not the claimant is eligible for UI benefits and if your UI reserve account will be charged for UI benefits. If you fail to respond to the DE 1101CZ or DE 1101ER, or respond untimely, you are not entitled to a determination or a ruling. However, if you respond untimely and include a reason for your untimely response, we will determine if you had *good cause* for not submitting your response timely. If there is a finding of *good cause*, you will be entitled to a determination or ruling. Also, if you respond untimely with eligibility information, we will conduct a determination of eligibility for UI benefits with the claimant regardless of whether you are entitled to a notice of determination or a ruling.

If we find that a claimant is eligible to receive UI benefits, a **Notice of Wages Used for Unemployment Insurance (UI) Claim (DE 1545)** is mailed to all base period employers after the first benefit payment is sent to the claimant. If you are a base period employer, you will receive a DE 1545. The DE 1545 will inform you of the wages used to establish the UI claim and the amount of potential charges to your UI reserve account. All or part of the benefits paid to the claimant may be charged to your UI reserve account.

If you believe that your UI reserve account should not be charged for the benefits, it is important that you complete the form and return it by the required deadline indicated on the form. The DE 1545 includes instructions on how to complete the form. You will need to explain why your account should not be charged for the UI benefits. If you previously responded to a DE 1101CZ or DE 1101ER for the same employee concerning the same separation or other issue, you do not need to return the DE 1545.

However, if you have new information that may affect the claimant's eligibility for Unemployment Insurance (UI) benefits, then you must report the new information to us. Complete the DE 1545 timely by returning it within 15 calendar days from the mail date of the notice. If the wage information is incorrect, you must provide documentation to support the correction, such as a copy of the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C) or *Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ) within 30 days from the mail date of the notice.

When a claimant is approved for California Training Benefits (CTB), a **Notice of Potential Increased Liability for Training Extension Benefits (DE 1545TE)** is mailed to all base period employers. This notice will inform you of the maximum amount of potential benefits payable, including training extension benefits and the amount of potential charges to your UI reserve account. If you believe that your UI reserve account should not be charged for the training benefits, your protest must be mailed by the date indicated on the form. The response should provide information explaining why the claimant should not be eligible for CTB under the California Unemployment Insurance Code section cited. If the DE 1545TE indicates that you previously received a favorable ruling, your account will not be charged and no response will be necessary.

To maintain the integrity of the UI program, we investigate cases of potential imposter fraud and identity theft. As part of our investigation, you may receive a **Request for Additional Information (DE 1326ER)** asking you to validate information provided to us by an individual who has filed a claim for UI benefits. The DE 1326ER is mailed to the last employer and base period employers to request additional identifying information to validate the identity of the individual. Your prompt response to the DE 1326ER will protect your employer payroll tax account from charges if the determination of eligibility results in a disqualification, and it will assist us in maintaining the integrity of the UI Fund.

You can find additional information on protecting your employer payroll tax account from fraudulent UI claims, protecting your employees, and fighting imposter fraud by visiting [Identity Theft Prevention](http://edd.ca.gov/unemployment/fraud_prevention.htm) (edd.ca.gov/unemployment/fraud_prevention.htm).

Note: You should keep copies of all your responses to our notices for your records.

Notices of Determination, Ruling, or Modification

You will receive a notice from the EDD in response to the timely information reported regarding a claimant's eligibility for UI benefits on the DE 1101CZ, DE 1101ER, DE 1545, or DE 1545TE. Depending on the specific circumstances involved, you will receive one of the following notices:

Notice	Purpose
DE 1080EZ: <ul style="list-style-type: none">• Notice of Determination	Sent to an employer who responds timely to a DE 1101CZ, DE 1101ER, DE 1545, or DE 1545TE or who submits timely correspondence with claimant eligibility information other than information regarding a voluntary quit or discharge.
<ul style="list-style-type: none">• Notice of Determination/ Ruling	Sent to an employer who responds timely to a DE 1101CZ or DE 1101ER with information regarding a voluntary quit or discharge. This notice informs the employer whether or not their reserve account will be charged for UI benefits paid.
<ul style="list-style-type: none">• Notice of Ruling	Sent to an employer who responds timely to a DE 1545 with information regarding separations that occurred within the base period. This notice informs the employer whether or not their reserve account will be charged for UI benefits paid.
DE 1080M: <ul style="list-style-type: none">• Notice of Modification	Sent to an employer who previously received a DE 1080EZ stating that the claimant was disqualified from receiving UI benefits. The purpose of this form is to inform the employer that the claimant's disqualification period has ended, and the claimant has met the criteria required to receive UI benefits. This notice does not change the original ruling issued to the employer.

Appeal Rights

You have the right to file an appeal if you do not agree with our determination about:

- A former employee's eligibility to receive UI benefits.
- Charges made to your UI reserve account due to paid UI benefits.

You must send your written appeal to the EDD within 30 days of the mail date of the *Notice of Determination and/or Ruling* (DE 1080EZ). We will send you an acknowledgement of receipt and registration of your appeal with the phone number for the Office of Appeals hearing the case. The Office of Appeals will schedule a hearing with an Administrative Law Judge (ALJ). Both you and your former employee will be notified of the date, time, and place of the hearing at least 10 days before the hearing date. If you are filing an appeal to a *Notice of Ruling* (DE 1080EZ), the employee is not considered a party to the proceeding and is not notified of the hearing. The ALJ will conduct a hearing and give all interested parties the opportunity to present their evidence. The ALJ will consider the facts presented at the hearing and issue a written decision that is mailed to all concerned parties.

If you do not agree with the ALJ's decision, you may appeal to the California Unemployment Insurance Appeals Board (CUIAB). The CUIAB reviews appeals to decisions rendered by the ALJ. Both the CUIAB and the ALJs operate impartially and independently from us.

The CUIAB provides the following publications to assist in filing an appeal and preparing for an administrative hearing:

- *Appeals Procedure* (DE 1433).
- *Office of Appeals Tax Hearing Information* (DE 6412TF).

For copies of these publications, visit the [State of California Unemployment Insurance Appeals Board](http://cuiab.ca.gov) (cuiab.ca.gov) or write to:

California Unemployment Insurance Appeals Board
Sacramento Office of Appeals
2400 Venture Oaks Way, Suite 100
Sacramento, CA 95833-4224

If you have any questions about appeals:

- Visit the [Unemployment Insurance Appeals](http://edd.ca.gov/unemployment/appeals.htm) (edd.ca.gov/unemployment/appeals.htm).
- Visit the [California Unemployment Insurance Appeals Board](http://cuiab.ca.gov) (cuiab.ca.gov).
- Contact [UI Customer Service](http://edd.ca.gov/unemployment/contact_ui.htm) (edd.ca.gov/unemployment/contact_ui.htm) or call 1-800-300-5616.

Statement of Charges to Reserve Account (DE 428T)

Each September, the annual *Statement of Charges to Reserve Account* (DE 428T) is mailed to you. This statement notifies you of the Unemployment Insurance (UI) benefit charges and credits to your reserve account from July 1 through June 30 of the previous fiscal year. Charges are itemized and based on the UI benefits paid to your former employees. Charges to your reserve account may increase your UI contribution rate for the next calendar year. It is important to review your statement carefully and respond timely if you do not agree with the charges. To protest online, visit [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices). You must provide a valid Letter ID for the period you are protesting, and it must be submitted within 60 days of the issued date on the notice. A protest may also be filed in writing and must be postmarked within 60 days of the issued date on the notice. An extension of up to 60 days may be granted for *good cause* (refer to [page 58](#)) if your request is submitted before the protest deadline. When filing your protest, you must include your EDD eight-digit employer payroll tax account number, the claimant's name, Social Security number, claim date, the dollar amount, total number of claimants protested, and the specific reason for protesting. Protests with missing information will be returned.

For a sample form and detailed instructions on how to file a protest, visit [Online Forms and Publications](https://edd.ca.gov/Forms) (edd.ca.gov/Forms) and refer to the [DE 428T Protest Sample Form \(DE 428C\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de428c.pdf) and the [Information Sheet: Statement of Charges to Reserve Account \(DE 428T\) \(DE 428I\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de428i.pdf) or contact the Taxpayer Assistance Center at 1-888-745-3886.

To ensure your DE 428T is received timely, make the necessary updates to your address or agent information. For your convenience, these updates can be submitted online through e-Services for Business.

Notice of Contribution Rates and Statement of UI Reserve Account (DE 2088)

The Unemployment Insurance (UI), Employment Training Tax (ETT), and State Disability Insurance (SDI) tax rates and applicable taxable wage limits may change each year. Each December, we send you a *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088) to notify you of your UI and ETT tax rates and taxable wage limits for the upcoming year. For more information, visit [Tax-Rated Employers](https://edd.ca.gov/en/payroll_taxes/tax-rated-employers) (edd.ca.gov/en/payroll_taxes/tax-rated-employers). Your 2025 notice will show the items used to determine your UI rate and the balance in your UI reserve account as of July 31, 2024.

Any item on the DE 2088 may be protested except SDI and ETT, which are specifically set by law. To protest online, visit [e-Services for Business](https://edd.ca.gov/eServices) (edd.ca.gov/eServices). You must provide a valid Letter ID with the associated tax rate year you are protesting within 60 days of the issued date on the notice. A protest may also be filed in writing and must be postmarked within 60 days of the issued date on the notice. Include your employer payroll tax account number, the specific items you wish to protest, and the reason you are protesting. An extension of up to 60 days may be granted for *good cause* if your request is submitted before the protest deadline. Refer to [page 58](#) for more information.

Mail your written protest or submit a request for an extension to:

**Employment Development Department
Rate Management Group, MIC 4
PO Box 826880
Sacramento, CA 94280-0001**

For further information, refer to the [Explanation of the Notice of Contribution Rates and Statement of UI Reserve Account \(DE 2088\) for the Period Shown on Your DE 2088 \(DE 2088C\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de2088c.pdf) or contact the Taxpayer Assistance Center at 1-888-745-3886.

State Disability Insurance

The State Disability Insurance (SDI) program provides Disability Insurance (DI) and Paid Family Leave (PFL) benefits to eligible California workers who need time off work due to a disability or family leave. The SDI program is state mandated and funded by employee payroll deductions.

Disability Insurance

DI is a component of the SDI program. DI provides partial wage replacement benefits to eligible California workers who have a loss of wages when they are unable to work due to a non-work-related illness, injury, or pregnancy.

Paid Family Leave

PFL is a component of the SDI program. PFL provides benefits to California workers who take time off work to care for a seriously ill child, parent, parent-in-law, grandparent, grandchild, sibling, spouse, or registered domestic partner. Benefits are available to new parents who need time off work to bond with a new child through birth, adoption, or foster care placement. Benefits are also available to eligible workers who take time off work to participate in a qualifying event resulting from a spouse, registered domestic partner, parent, or child's military deployment to a foreign country.

Employer Claim Notices

When a DI claim is filed, the employers reported on the DI claim form will receive a *Notice to Employer of Disability Insurance Claim Filed* (DE 2503). When a PFL claim is filed, the employer will receive a *Notice of Paid Family Leave (PFL) Claim Filed* (DE 2503F). You are required to complete and return the DE 2503 or DE 2503F **within two working days**. You may also submit the DE 2503 electronically through [SDI Online](http://edd.ca.gov/disability/SDI_Online.htm) (edd.ca.gov/disability/SDI_Online.htm).

Your Unemployment Insurance reserve account will not be affected when your employees file DI or PFL claims. You will not be notified of employee eligibility for DI and PFL benefits because employees pay for DI and PFL through payroll deductions.

SDI Online

SDI Online is an electronic claim filing system for submitting DI and PFL claim information. It's available to employers, individuals filing for benefits, licensed health professionals, Voluntary Plan employers, and third-party administrators. Employers can securely submit employee information; for example, wages earned, last day worked, etc. for DI claims online.

If you have questions about DI, visit [State Disability Insurance](http://edd.ca.gov/disability) (edd.ca.gov/disability) or contact DI at 1-800-480-3287. If you have questions about PFL, visit [Paid Family Leave](http://edd.ca.gov/disability/paid_family_leave.htm) (edd.ca.gov/disability/paid_family_leave.htm) or contact PFL at 1-877-238-4373.

Other Employment Development Department Programs and Services

America's Job Center of CaliforniaSM

Visit [America's Job Center of CaliforniaSM](http://edd.ca.gov/office_locator) (edd.ca.gov/office_locator) to find the nearest location to you.

State Disability Insurance

Disability Insurance (DI) and Paid Family Leave (PFL) are benefits paid under the SDI program.

DI and PFL customer service is available through the toll-free phone numbers listed below:

DI English.....	1-800-480-3287	PFL English.....	1-877-238-4373
DI Spanish.....	1-866-658-8846	PFL Spanish.....	1-877-379-3819
DI Hearing Impaired (TTY)...	1-800-563-2441	PFL Cantonese	1-866-692-5595
		PFL Vietnamese.....	1-866-692-5596
		PFL Armenian	1-866-627-1567
		PFL Punjabi.....	1-866-627-1568
		PFL Tagalog	1-866-627-1569
		PFL Hearing Impaired (TTY).....	1-800-445-1312

Employers: Contact the Employer Help Line at 1-855-342-3645. This phone number is only for employers. For more contact information or office locations, visit [Contact SDI](http://edd.ca.gov/en/Disability/Contact_SD1) (edd.ca.gov/en/Disability/Contact_SD1).

Unemployment Insurance

Unemployment Insurance (UI) customer service representatives are available through the toll-free phone numbers listed below. When you call, an automated system will provide a menu of services. Press "2" for the employer menu that provides UI and job service information.

English and Spanish.....	1-800-300-5616
Armenian	1-855-528-1518
Cantonese	1-800-547-3506
Korean	1-844-660-0877
Mandarin	1-866-303-0706
Tagalog	1-866-395-1513
Vietnamese	1-800-547-2058

Other Agencies You May Contact

For assistance with:

- **Federal tax requirements**, visit the [IRS](http://irs.gov) (irs.gov) or call the IRS at 1-800-829-1040.
- **Labor law requirements** (such as overtime, minimum wage, and employee benefits) or to contact the Division of Labor Standards Enforcement, visit the [Department of Industrial Relations \(DIR\)](http://dir.ca.gov) (dir.ca.gov).
- **Workers' Compensation requirements**, visit the [DIR](http://dir.ca.gov/dwc) (dir.ca.gov/dwc).

Help Us Fight Fraud

The underground economy is a term that refers to those individuals and businesses that deal in cash or use other schemes to conceal their activities and their true tax liability from government licensing, regulatory, and taxing agencies. Underground economy is also referred to as tax evasion, tax fraud, cash pay, tax gap, payments under-the-table, and off-the-books. When businesses operate in the underground economy, they gain an unfair competitive advantage over businesses that comply with the law because they do not pay workers' compensation insurance, state, and federal payroll taxes. This causes unfair competition in the marketplace and forces law-abiding businesses to pay higher taxes. To address this, we partner with several other governmental entities to follow up on leads and conduct on-site inspections of businesses throughout the state. To learn more about the Underground Economy Operation (UEO) programs, visit [Underground Economy Operations](http://edd.ca.gov/payroll_taxes/underground_economy_operations.htm) (edd.ca.gov/payroll_taxes/underground_economy_operations.htm).

To report businesses that are paying workers undocumented cash payments, failing to carry workers' compensation insurance, or not complying with labor and licensing laws, download and complete an [Underground Economy Operations Lead Referral/Complaint Form \(DE 660 in English or DE 660/S in Spanish\)](http://edd.ca.gov/pdf_pub_ctr/de660.pdf) (PDF) (edd.ca.gov/pdf_pub_ctr/de660.pdf or edd.ca.gov/pdf_pub_ctr/de660s.pdf).

You can also request a DE 660 or contact UEO by:

Hotline: 1-800-528-1783

Fax: 1-916-227-2772

Email: ueo@edd.ca.gov

Online: [Ask EDD](http://askedd.edd.ca.gov/AskEDD) (askedd.edd.ca.gov/AskEDD)

The brochure [Paying Cash Wages "Under the Table" \(DE 573CA in English or DE 573CA/S in Spanish\)](http://edd.ca.gov/pdf_pub_ctr/de573CA.pdf) (PDF) (edd.ca.gov/pdf_pub_ctr/de573CA.pdf or edd.ca.gov/pdf_pub_ctr/de573CAS.pdf) is available at [Forms and Publications](http://edd.ca.gov/payroll_taxes/forms_and_publications.htm) (edd.ca.gov/payroll_taxes/forms_and_publications.htm) or by contacting the Taxpayer Assistance Center at 1-888-745-3886.

We are dedicated to combatting fraudulent activity and protecting benefits for legitimate California workers in need. Visit [Help Fight Fraud](http://edd.ca.gov/about_edd/fraud.htm) (edd.ca.gov/about_edd/fraud.htm) to learn more.

Employers' Bill of Rights Commitment

We are committed to applying the payroll tax laws of the State of California in an equitable and impartial manner. Toward that goal, we have developed the following information to inform you of your rights during the employment taxation process.

Employer Rights

As an employer, you have the right to:

- Courteous and timely service from EDD employees.
- Expect that information maintained by the EDD be kept confidential and not published or made available for public inspection. However, in certain instances, the law requires that this information be shared with other governmental agencies. When those instances occur, the EDD closely follows the law to protect your rights to confidentiality.
- Call upon the EDD for accurate information, assistance, and to have all your questions answered.
- Receive a clear and accurate account statement if the EDD believes you owe taxes.
- Request a filing extension for up to 60 days. The law provides that the EDD may grant a filing extension where *good cause* is shown for a delay. (Refer to [page 58](#) for the definition of *good cause*.)
- Request a filing extension of up to two months. The law provides that the EDD may grant a filing extension when the governor declares a state of emergency if the employer is directly affected by an emergency or disaster.
- Request a waiver of penalty by showing *good cause* for filing a late report or making a late payment.
- An impartial audit and a full explanation of our findings if your business is selected for an audit.
- If you are unable to resolve a payroll tax problem with an EDD representative, supervisor, and office manager, you may contact the Taxpayer Advocate Office for assistance.
- Appeal certain actions to the California Unemployment Insurance Appeals Board (CUIAB).

The [Employer's Bill of Rights \(DE 195\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de195.pdf) brochure has been developed to inform you of your rights during the employment taxation process. For more information, contact the Taxpayer Assistance Center at 1-888-745-3886.

For the latest tax news and employer resources, visit
[California Employer News and Updates](#)
(edd.ca.gov/payroll_taxes/employer-news.htm).

Subscribe to our no-fee [email subscription services](#)
(edd.ca.gov/about_edd/get_email_notices.htm).

Office of the Taxpayer Rights Advocate

The EDD Tax Branch established the Office of the Taxpayer Rights Advocate (OTRA), which is responsible for providing a clear and consistent focus on protecting the rights of the taxpayer. Incorporated within OTRA is the Taxpayer Advocate Office.

Taxpayer Advocate Office

The Taxpayer Advocate Office is responsible for protecting the rights of taxpayers during all phases of the payroll tax administration, assessment, and collection process, while also protecting the interests of the state.

If you are unable to resolve a payroll tax problem with an EDD representative, supervisor, and office manager, you may contact the Taxpayer Advocate Office for assistance. This office will review the issues and facts of your case to ensure that your rights have been protected and work to facilitate a resolution.

**Employment Development Department
Taxpayer Advocate Office, MIC 93
PO Box 826880
Sacramento, CA 94280-0001**

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Protecting Your Privacy

The EDD recognizes that your privacy is a personal and fundamental right without exception. We value and protect your privacy, and place strict controls on the gathering and use of personally identifiable data. Your personal information is not disclosed, made available, or otherwise used for purposes other than those specified at or before the time of collection, except with your consent or as authorized by law or regulation.

Payroll tax and benefit information collected and maintained by the EDD is confidential. As an employer, you have the right to obtain access to and inspect your records. You may also authorize your agent or representative to access your records by submitting a [Power of Attorney Declaration \(DE 48\) \(PDF\)](#) (edd.ca.gov/pdf_pub_ctr/de48.pdf) online through [e-Services for Business](#) (edd.ca.gov/eServices) or by contacting the Taxpayer Assistance Center at 1-888-745-3886.

If you have further questions regarding your privacy rights, contact the Tax Information Security Office at 1-916-654-5981.

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You can view or download this guide at [California Employer Guides](#) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

Account Number	The Employment Development Department (EDD) eight-digit employer payroll tax account number assigned to each registered employer (for example, 000-0000-0). Always refer to your employer payroll tax account number when communicating with us. Omission of your employer payroll tax account number may result in delays in processing payments, reporting documents, and correspondence.
Annual Household Employer	An employer who pays \$20,000 or less in wages in a calendar year and has elected to pay taxes annually. The employer submits an <i>Employer of Household Worker(s) Quarterly Report of Wages and Withholding</i> (DE 3BHW) to us quarterly and an <i>Employer of Household Worker(s) Annual Payroll Tax Return</i> (DE 3HW) with payment annually.
Base Period	The base period consists of four calendar quarters of three months each. When a base period begins and which calendar quarters are used, depends on what date the claim begins and whether the claim is for Unemployment Insurance (UI) or for State Disability Insurance (SDI). For UI, there are two types of base periods: the Standard Base Period (see <i>Base Period, Standard [UI]</i> below) and Alternate Base Period (see <i>Base Period, Alternate [UI]</i> below). The Alternate Base Period can only be used to file a UI claim when there are not enough wages earned in the Standard Base Period to file a monetarily valid UI claim. For SDI, a base period covers 12 months and is divided into 4 consecutive quarters. The base period includes wages subject to SDI tax which were paid approximately 5 to 18 months before the claim start date.
Base Period, Alternate (UI)	The UI Alternate Base Period is the last four completed calendar quarters prior to the beginning date of the claim. The Alternate Base Period can only be used if an individual cannot monetarily establish a valid UI claim using the Standard Base Period.
Base Period Employer	Employers who paid the earnings used to establish a UI claim and calculate a benefit amount.
Base Period, Standard (UI)	The UI Standard Base Period is the first four of the last five completed calendar quarters prior to the beginning date of the claim.
California Unemployment Insurance Code (CUIC)	The laws administering California's UI, Employment Training Tax (ETT), SDI, and Personal Income Tax (PIT) programs. Visit CUIC (leginfo.legislature.ca.gov/faces/home.xhtml) for more information.
Cash Wages	Checks, currency, and electronic payments paid to people who work for you.

Claim	<p>An application for Unemployment Insurance (UI), Disability Insurance (DI), or Paid Family Leave (PFL) benefits:</p> <ul style="list-style-type: none"> • UI – The process that establishes a UI benefit year is called a new claim. The bi-weekly <i>Continued Claim</i> (DE 4581) is used by claimants to certify for UI benefits during the benefit year. The EDD has three methods that unemployed individuals may use to certify for UI benefits. Claimants can complete and submit a paper DE 4581 by mail, use EDD Tele-CertSM to certify for benefits using the phone, or certify electronically through UI OnlineSM. After establishing a benefit year, a claimant may interrupt his or her claim for a variety of reasons. For example, the claimant could receive a disqualification, obtain intervening employment, or fail to continue to certify for benefits. The claimant may request to reopen an existing claim with a claim balance by filing an additional claim or reopening a claim during the benefit year. • DI – The application that establishes a DI benefit period is called an initial claim. Subsequent certifications on an active DI claim are called continued claims. For each separate period of disability, a new initial claim must be filed. • PFL – The application that establishes a PFL benefit period is called an initial claim. Subsequent certifications on that claim are called continued claims. For each separate period of family leave, a new initial claim must be filed.
Claimant	A wage earner who files a claim for UI, DI, or PFL benefits.
Contributions	Payroll tax payments for UI, Employment Training Tax (ETT), and State Disability Insurance (SDI). The California Unemployment Insurance Code refers to taxes under its provisions as <i>contributions</i> . In this guide, <i>contributions</i> are generally referred to as <i>taxes</i> .
Disability Insurance (DI)	Benefits paid to eligible California workers who have a loss of wages when they are unable to work due to a non-work-related illness, injury, or pregnancy. DI is a component of the State Disability Insurance program and funded through employee payroll deductions.
Domestic Employee	Same as <i>Household Employee</i> .
Domestic Employer	Same as <i>Household Employer</i> .
Employment Training Tax (ETT)	A payroll tax of 0.1 percent (.001) used to fund job training for people likely to become unemployed or people who have been receiving UI benefits.
E-file and E-pay Mandate for Employers	State law requires all employers to electronically submit employment tax returns, wage reports, and payroll tax deposits to us. Beginning January 1, 2018, all employers became subject to this requirement.
e-Services for Business	Online tool that allows employers to manage their employer payroll tax accounts online. New employers can register for an EDD employer payroll tax account number online. Registered employers can access account and payment information, file most returns and reports, including New Employee Registry (NER) and Independent Contractor Reporting (ICR), pay tax deposits and tax liabilities, review statements, correspondence, and email messages, obtain tax rates, change addresses, make payment arrangements, and close or reopen their account. For more information about our e-Services for Business, refer to page 15 .

Exempt Employment	Employment specifically excluded from coverage pursuant to the California Unemployment Insurance Code (CUIC).
Experience Rating	The system by which an employer's Unemployment Insurance (UI) contribution rate is determined each calendar year based on previous employment experience.
Good Cause	A substantial reason that provides a legal basis for an employer filing a late tax report or submitting a late payment. <i>Good Cause</i> cannot exist unless there are unusual circumstances or situations that could not be reasonably foreseen, for example, earthquakes or floods. For more information, refer to the Information Sheet: Waiver of Penalty Policy (DE 231J) (PDF) (edd.ca.gov/pdf_pub_ctr/de231j.pdf) or contact the Taxpayer Assistance Center at 1-888-745-3886.
Household Employee	A person hired to work for wages in or around your home, same as domestic employee.
Household Employer	A person who hires one or more people to work for wages in or around his or her home, same as Domestic Employer.
New Employee Registry (NER)	California's new hire reporting program. Employers are required to report their new or rehired employees within 20 days of their start-of-work date. Refer to the <i>Report of New Employee(s)</i> (DE 34) on page 41 .
Non-cash Wages	Payments other than cash that are made to people who work for you; for example, meals or lodging you provide to your employee.
Paid Family Leave (PFL)	Benefits paid to eligible California workers who take time off work to care for a seriously ill family member, to bond with a new child, or to participate in a qualifying event because of a family member's military deployment to a foreign country. PFL is a component of the State Disability Insurance (SDI) program and funded through employee payroll deductions.
Payroll Period	The frequency you pay wages: daily, weekly, bi-weekly (every two weeks), semi-monthly (twice a month), etc.
Payroll Records	Records providing an accurate account of all workers (employed, laid off, on a leave of absence, or an independent contractor) and all payments made.
Payroll Taxes (State)	Unemployment Insurance (UI) tax, Employment Training Tax (ETT), State Disability Insurance (SDI) withholding, and Personal Income Tax (PIT) withholding.
Personal Income Tax (PIT) Wages	All wages paid that are subject to California PIT, even if no PIT is withheld. For a calendar year, an employee's PIT wages should match the amount reported in Box 16 (state wages, tips, etc.) of the employee's Internal Revenue Service <i>Wage and Tax Statement</i> (Form W-2).
Personal Income Tax (PIT) Withholding	Commonly known as state income tax, which you are not required to withhold from your household employees' wages. You and your employees may voluntarily agree to withhold PIT.

Quarter	A three-month period in a calendar year, as shown below:	
	<u>Quarter</u>	<u>Months in Quarter</u>
	1 st	January, February, March
	2 nd	April, May, June
	3 rd	July, August, September
	4 th	October, November, December
Quarterly Household Employer	A household employer who pays more than \$20,000 in accumulated wages in a calendar year or pays less than \$20,000 and who has not elected to pay taxes annually. The employer is required to submit payroll taxes with a <i>Payroll Deposit</i> (DE 88) and a <i>Quarterly Contribution Return and Report of Wages</i> (DE 9) and a <i>Quarterly Contribution Return and Report of Wages (Continuation)</i> (DE 9C) quarterly to us.	
Reserve Account	A book account kept for each tax-rated employer to measure employment experience and set the employer's Unemployment Insurance (UI) tax rate. Your UI reserve account is a paper account for recordkeeping purposes and has no cash value.	
SDI Online	An electronic claim filing system available to employers, individuals filing for benefits, licensed health professionals, Voluntary Plan employers, employers, and third-party administrators for submission of Disability Insurance (DI) and Paid Family Leave (PFL) claim information.	
Settlement Date	The date an Electronic Funds Transfer (EFT) transaction is completed and posted on the books of the Federal Reserve Bank and the state's bank account.	
SSN	Also known as Social Security number. All employee wage records and claim actions are filed under this number, rather than by name.	
State Information Data Exchange System (SIDES)	Allows employers and third-party administrators to electronically receive and respond to our <i>Notice of Unemployment Insurance Claim Filed</i> (DE 1101CZ).	
State Disability Insurance (SDI)	The SDI program provides Disability Insurance (DI) and Paid Family Leave (PFL) benefits to eligible workers who need time off work. DI benefits are paid to eligible California workers who have a loss of wages when they are unable to work due to an illness, injury, or pregnancy. PFL benefits are paid to eligible California workers who take time off work to care for a seriously ill family member, bond with a new child, or to participate in a qualifying event because of a family member's military deployment to a foreign country. The SDI program is funded by mandatory payroll deductions from employee wages.	
Subject Employer	An employer who is liable under the rules and regulations of the California Unemployment Insurance Code (CUIC).	
Subject Quarter	Calendar quarter when an employer first meets the requirements for reporting their payroll taxes.	

Subject Wages	Subject wages are used to determine Unemployment Insurance (UI), Disability Insurance (DI), and Paid Family Leave (PFL) benefits. DI and PFL are components of State Disability Insurance (SDI). Generally, all wages, unless otherwise excluded in the California Unemployment Insurance Code (CUIC), are considered subject wages, regardless of the UI taxable wage limits. Refer to the inside front cover of this guide for current rates and applicable taxable wage limits.
Tax Return	A <i>Quarterly Contribution Return and Report of Wages</i> (DE 9) or an <i>Employer of Household Workers Annual Payroll Tax Return</i> (DE 3HW). Quarterly household employers are required to file a tax return each quarter to reconcile California payroll tax payments and the total subject wages reported. Annual household employers are required to file the tax return annually.
Taxable Wage Limit	The maximum amount of an employee's wages that certain taxes apply to in a calendar year. For example, in 2025, the taxable wage limit for UI and Employment Training Tax (ETT) is \$7,000. Therefore, an employer's UI and ETT tax rate applies to the first \$7,000 paid to each worker during the calendar year. There is no taxable wage limit for SDI or California Personal Income Tax (PIT) withholding purposes.
Unemployment Insurance (UI)	Benefits paid to eligible California workers who are unemployed. Claimants must meet specific eligibility requirements to receive benefits, which are funded by employer payroll taxes.
Wage Report	A <i>Quarterly Contribution Return and Report of Wages (Continuation)</i> (DE 9C) or an <i>Employer of Household Worker(s) Quarterly Report of Wages and Withholdings</i> (DE 3BHW). Both Quarterly and Annual household employers are required to file a wage report each quarter to report employee wage and payroll tax withholding information.
Wages	All payments made for personal services to people who work for you whether paid by check, cash, electronic debit, payment apps or the reasonable cash value of noncash payments, such as meals and lodging.
Withholding	Money deducted from your employees' wages for SDI and California PIT. You must send SDI and PIT withholdings to us at least quarterly unless you are an annual household employer.

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You can view or download this guide at [California Employer Guides](https://edd.ca.gov/en/Payroll_Taxes/Employers_Guides) (edd.ca.gov/en/Payroll_Taxes/Employers_Guides).

Notes

Notes



State of California

Labor and Workforce Development Agency

Employment Development Department

The EDD is an equal opportunity employer/program.

Auxiliary aids and services are available upon request to individuals with disabilities.

Requests for services, aids, or alternate formats need to be made by calling 1-800-547-9565.

TTY users, call the California Relay Service at 711.



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