

# QUARTERLY WAGE AND WITHHOLDING REPORT



00060198

Page number \_\_\_\_\_ of \_\_\_\_\_

QUARTER ENDED

DUE

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY

YR  QTR

EMPLOYER ACCOUNT NO.

**DO NOT ALTER THIS AREA**

P1  C  T  S  W  A

EFFECTIVE DATE

Mo. Day Yr.

WIC

A. **EMPLOYEES** full time and part time who worked during or received pay subject to UI for payroll period which includes the 12th of the month.

1st Mo.  2nd Mo.  3rd Mo.

B.  Check this box if you are reporting **ONLY** Voluntary Plan DI wages on this page. Report PIT Wages and PIT Withheld, if appropriate. (See instructions for Item B.)

C.  NO PAYROLL D.  OUT OF BUSINESS/FINAL REPORT

Date \_\_\_\_\_

E. SOCIAL SECURITY NUMBER  F. EMPLOYEE NAME (FIRST NAME)  (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES  H. PIT WAGES  I. PIT WITHHELD

E. SOCIAL SECURITY NUMBER  F. EMPLOYEE NAME (FIRST NAME)  (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES  H. PIT WAGES  I. PIT WITHHELD

E. SOCIAL SECURITY NUMBER  F. EMPLOYEE NAME (FIRST NAME)  (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES  H. PIT WAGES  I. PIT WITHHELD

E. SOCIAL SECURITY NUMBER  F. EMPLOYEE NAME (FIRST NAME)  (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES  H. PIT WAGES  I. PIT WITHHELD

E. SOCIAL SECURITY NUMBER  F. EMPLOYEE NAME (FIRST NAME)  (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES  H. PIT WAGES  I. PIT WITHHELD

E. SOCIAL SECURITY NUMBER  F. EMPLOYEE NAME (FIRST NAME)  (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES  H. PIT WAGES  I. PIT WITHHELD

E. SOCIAL SECURITY NUMBER  F. EMPLOYEE NAME (FIRST NAME)  (M.I.) (LAST NAME)

G. TOTAL SUBJECT WAGES  H. PIT WAGES  I. PIT WITHHELD

J. TOTAL SUBJECT WAGES THIS PAGE  K. TOTAL PIT WAGES THIS PAGE  L. TOTAL PIT WITHHELD THIS PAGE

M. GRAND TOTAL SUBJECT WAGES  N. GRAND TOTAL PIT WAGES  O. GRAND TOTAL PIT WITHHELD

P. I declare that the information herein is true and correct to the best of my knowledge and belief.

Preparer's Signature \_\_\_\_\_ Title \_\_\_\_\_ Phone ( ) \_\_\_\_\_ Date \_\_\_\_\_  
(Owner, Accountant, Preparer, etc.)

**INSTRUCTIONS FOR COMPLETING QUARTERLY WAGE AND WITHHOLDING REPORT  
PLEASE TYPE ALL INFORMATION - TYPE DOUBLE SPACE ONLY - DO NOT SINGLE SPACE**

FOR ASSISTANCE IN COMPLETING THIS FORM, obtaining additional forms, or inquiries regarding reporting wages or the subject status of employees, please contact our Taxpayer Assistance Center at 1-888-745-3886. You may also refer to the California Employer's Guide (DE 44) for additional information.

Please record information in the spaces provided. If you use a typewriter or printer, ignore the boxes and type in UPPER CASE as shown. **When reporting dollar amounts, use DOLLARS AND CENTS.** Do not use dashes or slashes.

EMPLOYEE FIRST NAME I M O G E N E	M.I. A	EMPLOYEE LAST NAME S A M P L E	TOTAL SUBJECT WAGES 12345.67
--------------------------------------	-----------	-----------------------------------	---------------------------------

If you must hand print this form, write each letter or number in a separate box as shown. Do not write commas or decimal points.

EMPLOYEE FIRST NAME I M O G E N E	M.I. A	EMPLOYEE LAST NAME S A M P L E	TOTAL SUBJECT WAGES 1 2 3 4 5 0 0
--------------------------------------	-----------	-----------------------------------	--------------------------------------

IF YOU STILL OWE TAXES when preparing this report, submit a Payroll Tax Deposit (DE 88) with your payment to the address on the DE 88.

Retain a copy of the DE 6(s) for your records. If you have more than seven employees, use additional pages or a format approved by the Department. If using more than one page, number the pages consecutively at the top of the form. If the form is not preprinted, enter your account number, business name and address, the year, and quarter the report is for. For information, specifications, and approvals of alternate forms, contact the Alternate Forms Coordinator at (916) 255-0649.

**ITEM A. NUMBER OF EMPLOYEES: Page 1 only:** Enter the number of full-time and part-time workers who worked during or received pay subject to Unemployment Insurance for the payroll period which includes the 12th of the month. Please provide a count for each of the three months. Blank fields will be identified as missing data.

**ITEM B.** Check this box ONLY if the employees reported are covered by an employer sponsored Voluntary Plan for the payment of disability benefits. If you also have employees covered under the State Plan for disability benefits, report their wages and withholdings separately on another page of the DE 6.

**WAGES AND WITHHOLDINGS TO REPORT ON A SEPARATE DE 6**

Prepare a DE 6 to report the types of exemptions listed below. All three exemptions can be reported on one DE 6. Write the exemption title(s) at the top of the form (e.g., SOLE SHAREHOLDER), and report only those individuals under these categories. **Report all other employees or individuals without exemptions on a separate DE 6.**

- **Religious Exemption:** Employees who file and are approved by the Department for an exemption from SDI taxes under Section 2902 of the California Unemployment Insurance Code (CUIC).
- **Sole Shareholder:** An individual who elects and is approved by the Department to be excluded from SDI coverage for benefits and taxes under Section 637.1 of the CUIC.
- **Third-Party Sick Pay:** Recipients exempt from SDI taxes under Section 931.5 of the CUIC. Refer to the Employer's Guide for detailed instructions on how to report.

- ITEM C. NO PAYROLL:** Check this box if you had no payroll this quarter. Enter zeroes in each box in Item A and in Items M, N, and O.
- ITEM D. OUT OF BUSINESS/FINAL REPORT:** Check this box if this is your final report and you will not be reporting wages in any subsequent quarter. You must also complete an Annual Reconciliation Statement (DE 7) and pay any amounts due with a Payroll Tax Deposit (DE 88) within 10 days of quitting business to avoid penalty and interest charges. In the date line, please indicate the date your business closed.
- ITEM E. SOCIAL SECURITY NUMBER (SSN):** Enter the SSN of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld state income taxes during the quarter. If someone does not have an SSN, report their name, wages, and/or withholdings without the SSN and TAKE IMMEDIATE STEPS TO SECURE ONE. Report the correct SSN to EDD as soon as possible on a Tax and Wage Adjustment Form (DE 678).
- ITEM F. EMPLOYEE NAME:** Enter the name of each employee or individual to whom you paid wages in subject employment, paid PIT wages, and/or from whom you withheld state income taxes during the quarter.
- ITEM G. TOTAL SUBJECT WAGES:** Enter the total subject wages paid (including cents) to each employee during the quarter. Generally, most wages are considered "subject" wages. For special classes of employment and payments considered subject wages, refer to the California Employer's Guide Appendix under "Types of Employment" and "Types of Payments."
- ITEM H. PIT WAGES:** Enter the amount of wages paid (including cents) that are subject to California state income taxes, even if you do not withhold PIT from the wages. You must enter PIT wages even if they are the same as total subject wages. For additional information regarding PIT wages, refer to the Information Sheet: Personal Income Tax Wages Reported on the Quarterly Wage and Withholding Report (DE 231PIT).
- ITEM I. PIT WITHHELD:** Enter the amount of PIT withheld from each individual during the quarter.
- ITEM J.** Enter the total subject wages paid (Item G) for each separate page. Do not carry this total forward from page to page.
- ITEM K.** Enter the total amount of PIT wages (Item H) for each separate page. Do not carry this total forward from page to page.
- ITEM L.** Enter the total PIT withheld (Item I) for each separate page. Do not carry this total forward from page to page.
- ITEM M.** ON PAGE 1 or the last page, enter the grand total of total subject wages paid (Item J) for all pages for the quarter.\*
- ITEM N.** ON PAGE 1 or the last page, enter the grand total of PIT wages (Item K) for all pages for the quarter.\*
- ITEM O.** ON PAGE 1 or the last page, enter the grand total of PIT withheld from all the employees (Item L) for all pages for the quarter.\*

**\*NOTE:** Provide separate grand totals for Voluntary Plan DI reporting and special exemption reporting (Religious Exemption, Sole Shareholder, Third-Party Sick Pay). Combine all other wage and withholding reports to arrive at the grand totals for Items M, N, and O.

**ITEM P.** ON PAGE 1 ONLY, please sign, state your title, enter your telephone number, and date the form.