

MAGNETIC MEDIA REPORTING GUIDE FOR QUARTERLY WAGE AND WITHHOLDING REPORTING PROGRAM

For Assistance . . .

If you have questions regarding the Magnetic Media Reporting Program, please call between the hours of 8:00 a.m. and 5:00 p.m., Pacific Time, Monday through Friday:

(916) 654-6845

FAX (916) 654-0302

Or write to the following address:

**Magnetic Media Coordinators, MIC 15
EMPLOYMENT DEVELOPMENT DEPARTMENT
P.O. Box 826880
Sacramento, CA 94280-0001**

For EDD form requests, information about tax reporting and tax payment options, and customer service questions, call between the hours of 8:00 a.m. and 5:00 p.m., Pacific Time, Monday through Friday (United States and Canada):

**Employment Tax Call Center
1-888-745-3886**

Find EDD Tax Program information and forms on-line at:

www.edd.ca.gov

EDD's Tax Branch administers several electronic filing and payment programs. Please contact a representative at the following numbers for more information:

- Telefile Program** **1-800-796-3524**
- Electronic Funds Transfer Program (EFT)** **(916) 654-9130**
- Magnetic Media Reporting Program for**
 - Quarterly Wage and Withholding Report (DE 6) **(916) 654-6845**
 - Annual Reconciliation Return (DE 7)
 - Report of Contributions (DE 88)
- Internet New Employee Registry (INER) (DE 34)** **(916) 651-6945**
- Internet Filing (IFile) (DE 6)** **1-800-796-3524**
- Magnetic Media Reporting Program for:** **(916) 651-6945**
 - New Employee Registry (NER)
 - Independent Contractors Reporting (ICR)

Hearing impaired persons can reach EDD through the California Relay Service at:

1-800-735-2929

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SECTION A – GENERAL INFORMATION

INTRODUCTION

California law requires employers to report their employees' wages and withholding information on the *Quarterly Wage and Withholding Report (DE 6)*.

Additionally, some employers are required to file the DE 6 using a magnetic media format. (See "Magnetic Media Reporting Requirements" on page 2.)

PUBLICATION CONTENT

This guide contains definitions, requirements, instructions, and technical specifications for submitting the *Quarterly Wage and Withholding Report (DE 6)* to the Employment Development Department (EDD) in a magnetic media format.

Call a Magnetic Media Coordinator or use EDD's Web site (contact information on the **inside of the front cover**) to obtain:

- Additional copies of forms found in this guide.
 - Additional copies of this guide.
 - Information about other Tax Branch programs.
 - Clarification of information in this guide.
-

WHAT IS MAGNETIC MEDIA?

EDD's Magnetic Media Reporting Program is a paperless method of reporting wage and withholding information using:

- Cartridges,
- CD-R's, or
- Diskettes (3 ½ inch).*

*See "Section C – Magnetic Media Formats, Specifications, and Preferences" for disk requirements.

Magnetic media requires a specified reporting format that can be read and translated by EDD. Employers may use the technical specifications in this guide to develop their own program, or purchase a commercial software package that contains a quarterly wage reporting option that meets specifications.

NOTE: A list of possible software vendors may be obtained from a Magnetic Media Coordinator at (916) 654-6845.

Magnetic media is beneficial to employers, employer agents, and EDD:

- Eliminates reporting wage and withholding information on a paper DE 6.
 - Reduces paper processing by the employer and EDD.
 - Reduces errors caused by manual processing.
 - Provides an efficient and cost effective reporting method.
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SECTION A – GENERAL INFORMATION

MAGNETIC MEDIA REPORTING REQUIREMENTS

Employers who are required by the federal government to report W-2 data by magnetic media are also required by California law to file wage and withholding data through an approved magnetic media format.

Currently, the federal magnetic media requirement applies to employers who file 250 or more W-2's for the year.

For California, the W-2 threshold of 250 applies only to California employees. Therefore, employers filing in multiple states only have to consider the number of W-2's for California employees when determining if they are required to file by magnetic media.

NOTE: Employers with less than 250 W-2's for California employees, and who are not, therefore, required to use a magnetic media format, are still encouraged to file by magnetic media to streamline preparation and processing, eliminate lengthy paper reports, and reduce the possibility of errors.

Within 90 days of becoming subject to the federal W-2 magnetic media reporting requirements, an employer with California employees must:

- Submit the *Quarterly Wage and Withholding Report (DE 6)* in a magnetic media format to EDD's Magnetic Media Coordinators for approval.
- Continue submitting wage and withholding data on magnetic media for subsequent quarters.

(**Reference:** California Unemployment Insurance Code [CUIC], Section 1088[f].)

Example: If an employer files 250 (or more) California W-2s with the federal government at the end of a Calendar Year, the following California magnetic media requirements must be met by that employer:

- Submit to EDD a magnetic media file by March 31 of the following year, or
 - File a waiver request with EDD by March 31 of the following year. (See "Waiver Request" in this Section.)
-

SECTION A – GENERAL INFORMATION

WAIVER REQUEST

Employers may request a waiver from California’s mandatory magnetic media requirement for the following reasons:

- Lack of automation available to the business.
- Severe economic hardship.
- Employer has current exemption from the federal government from using magnetic media.
- Other legitimate reasons for not complying with California magnetic media requirements.

To request a waiver, employers must file one of the following within 90 days of becoming subject to the magnetic media requirement:

- *Waiver Request From Filing Quarterly Wage Report(s) on Magnetic Media (DE 3086M)*. (Found in “Section G – Tables and Forms”) or,
- A copy of the federal exemption approval letter.

Waivers approved by EDD will be valid for six months or longer, at EDD’s discretion.

REPORTING WAGES AND PERSONAL INCOME TAX

The quarterly DE 6 reporting requirements apply to all employment subject to:

- Unemployment Insurance (UI).
- State Disability Insurance (SDI).
- Personal Income Tax (PIT).

The following should be reported on every quarterly DE 6:

- UI subject wages.
- SDI subject wages.
- PIT wages.
- PIT withholding.

NOTE: Payers of pensions, annuities, and other deferred income (1099R) payments must continue to report “PIT withheld” for each individual. However, reporting PIT wages is not a requirement for 1099R payments.

ACCEPTABLE MEDIA

Quarterly DE 6 wage and withholding information may be submitted to EDD on one of the following media:

- IBM compatible 3480 or 3490 tape cartridges.
- CD-R’s.
- Diskettes (3 ½ inch) that are created on IBM compatible operating systems.

SECTION A – GENERAL INFORMATION

FILING DEADLINES

The DE 6 is due at the end of the month following the quarter end date.

NOTE: See the current issue of *California Employer's Guide (DE 44)* for a list of due dates, or call the Employment Tax Call Center for due dates.

PENALTIES

California law allows EDD to assess the following penalties regarding magnetic media:

PENALTY REASON	PENALTY
Failure to File	Any employer who fails to file their report of wages on magnetic media, after notice by EDD's Director of a magnetic media filing requirement, will be assessed a penalty of ten dollars (\$10) for each unreported wage item.
Late Filing	Any employer who, without good reason, fails to file their report of wages within 15 calendar days, after a specific written demand, will be assessed a penalty of ten dollars (\$10) for each wage item.
Corrected Files	If EDD is unable to process a file, it is returned to the employer or agent who is allowed 15 calendar days to correct the file and return it to EDD. The penalty for <u>not</u> returning the corrected file within 15 days is ten dollars (\$10) for each wage item. No penalty is assessed if the corrected file is returned to EDD within the 15 days.

SECTION A – GENERAL INFORMATION

GETTING STARTED WITH MAGNETIC MEDIA

Employers, or their agents, who are subject to magnetic media requirements, or who voluntarily choose to use magnetic media to report wage and withholding information, should complete the following steps:

Questions? Call a Magnetic Media Coordinator at (916) 654-6845.

STEP	INSTRUCTIONS
<p>Select a reporting format for magnetic media</p>	<ul style="list-style-type: none"> • One of the two magnetic media formats described in “Section C, Magnetic Media Format, Specifications, and Preferences,” <u>or</u> • A purchased commercial software package that contains a quarterly wage and withholding reporting option. <p>NOTE: For a list of possible software providers, call a Magnetic Media Coordinator at (916) 654-6845.</p>
<p>Select a media type for reporting the data</p>	<ul style="list-style-type: none"> • Cartridge, • CD-R, or • Diskette (3 ½ inch)
<p>Prepare a Test File</p>	<ul style="list-style-type: none"> • Test Files may consist of actual or test data. • Test Files must contain at least twelve blocks of data to enable EDD to verify the blocking factor correctly.
<p>Submit a Test File to EDD</p>	<ul style="list-style-type: none"> • Cartridge, CD-R, or diskette Test Files should be mailed to the Magnetic Media Coordinators. (See “Shipping Instructions” in this Section.) • Initial test files may be submitted any time during the year prior to the initial reporting of actual data. <p>NOTE: If test files contain test data only (not the actual DE 6 report), the DE 6 with actual data must still be submitted timely to EDD for the quarter—either on magnetic media or paper.</p>
<p>Test Results</p>	<ul style="list-style-type: none"> • Test results are reported back to the employer/agent within three weeks after receipt of the test file.

SECTION A – GENERAL INFORMATION

SHIPPING INSTRUCTIONS

Follow the prescribed shipping instructions to help ensure that EDD promptly receives the media and can accurately process it. Labels and forms should be filled out completely and accurately.

STEP	INSTRUCTIONS
<p>External media labels</p>	<ul style="list-style-type: none"> • Label <u>each</u> item (cartridge, CD-R, or diskette). • Use media label as provided by EDD, <u>or</u> create a gummed label using the information below: <p style="text-align: center;">State of California DE 6 Information</p> <p>Employer Name: _____</p> <p>State Acct. No. - - - - - - - - - -</p> <p>Reporting Period: Qtr: _____ Yr. _____</p> <p>High Density _____ Low Density _____</p> <ul style="list-style-type: none"> • Mark the label as “high density” or “low density,” if applicable.
<p>Complete <i>Magnetic Media Submittal Sheet (DE 166)</i></p>	<ul style="list-style-type: none"> • Form is found in “Section G – Tables and Forms.” • Complete all applicable parts. • Sign and date. • Copies may be used, or obtain additional forms either from Magnetic Media Coordinator or from EDD’s Web site (see inside front cover).
<p>Package media items</p>	<ul style="list-style-type: none"> • Use a box or mailer with proper padding to prevent damage in transit. • Use disposable containers—EDD is unable to return special containers. • Enclose all media items, including completed <i>Magnetic Media Submittal Sheet (DE 166)</i>. A copy can be found in “Section G – Tables and Forms.” • If more than one mailer is used, mark, for example, “1 of 2” and “2 of 2.”

Table continued on next page.

SECTION A – GENERAL INFORMATION

SHIPPING INSTRUCTIONS (CONTINUED)

STEP	INSTRUCTIONS
Send media items to EDD	<ul style="list-style-type: none">• If <u>mailing</u> through US Postal Service, create a mailing label with the following address and send to: Magnetic Media Production Unit, MIC 15 Employment Development Department P.O. Box 826204 Sacramento, CA 94230-6204• NOTE: It is best to mail with “Return Receipt Requested” to ensure receipt of media by EDD.• If <u>shipping</u> by a carrier service, such as UPS or Federal Express, send to: Magnetic Media Production Unit, MIC 15A Employment Development Department 800 Capitol Mall Sacramento, CA 95814• Put a return address on all mailing labels.

**ADJUSTMENTS TO WAGE
AND WITHHOLDING DATA**

Adjustments to 24 or fewer employees' wages previously reported on magnetic media, including negative wage adjustments, must be adjusted as follows:

- A paper *Tax and Wage Adjustments Form (DE 678)* must be mailed to EDD with the appropriate adjustments and signature.
- A form DE 678 is located in "Section G – Tables and Forms." A photocopy may be used.
- Form DE 678 can also be downloaded from EDD's Web site or requested by calling the Tax Call Center Customer Service number (see contact information inside front cover.)

Adjustments to 25 or more employees' wages previously reported on magnetic media can be made by filing an "amended" cartridge, diskette or CD-R. Write "amended" on both the DE 166 Submittal Sheet and the label on the media to ensure proper processing. Send a cover letter explaining the changes made and follow the shipping instructions on page 11.

**NO QUARTERLY WAGES TO
REPORT**

Magnetic media filers with **no payroll for a quarter** must file with EDD a paper copy *Quarterly Wage and Withholding Report (DE 6)* to fulfill reporting requirements for the quarter.

**GOING OUT OF BUSINESS –
FINAL DE 6**

Within **10 days** of quitting business, employers must file with EDD:

- A final paper DE 6. Complete Box "B," "C," or "D" so EDD can close your account.
- A final *Annual Reconciliation Statement (DE 7)*. Complete Box "A" or "B" so EDD can close your account.
- Any taxes due accompanied by the *Payroll Tax Deposit Form (DE 88)*.

**MULTIPLE EMPLOYERS
AND/OR FILES**

EDD urges the use of a minimal number of cartridges, CD-R's, and diskettes to report quarterly wage and withholding data on magnetic media:

- Both magnetic media formats in this guide allow reporting from multiple employers and multiple work sites on one cartridge, CD-R, or diskette.
- A separate Employer Record can be written for each new account number or branch.

SECTION B – INSTRUCTIONS FOR SPECIAL CIRCUMSTANCES AND EXCEPTIONS

REPORTING INSTRUCTIONS FOR STATE AND LOCAL GOVERNMENT EMPLOYERS

Many governmental entities have separate *State Employer Account Numbers (SEANs)* due to the coverage of different bargaining units.

A Wage Plan Code within the Employee Record describes the appropriate coverage. The Wage Plan Code table is in “Section G – Tables and Forms.”

Each SEAN must file a DE 6 detailing each employee covered by that program. In many cases, a governmental entity will have:

- A 900 series (UI) SEAN,
- A 776 series (SDI) SEAN, and
- An 800 series (PIT) SEAN.

The following table shows examples of how to report for different SEANs.

EXAMPLES			
SEAN SERIES	WAGE PLAN CODE	WAGES SUBJECT	ZERO FILLED
944	A	UI reported	PIT wage and withholding
776	J	SDI reported	PIT wage and withholding
800	P	PIT wage and withholding reported	UI

NOTE: The same employee, in most cases, is reported under all three account numbers



MAGNETIC MEDIA FORMAT INFORMATION

This section contains information about:

- Each of the two magnetic media reporting formats that EDD accepts.
- The specifications and preferences for each type of media (cartridge, CD-R, or diskette).
- Employee name formatting.

REPORTING FORMAT OPTIONS

Employers filing the DE 6 by magnetic media have two reporting format options.

REPORTING FORMAT OPTION	OPTION EXPLANATION
Interstate Conference of Employment Security Agencies (ICESA) format	<p>Developed by the ICESA, this uniform format eases the reporting burden on large multi-state employers due to the different magnetic media formats required by each state.</p> <p>Specific instructions are in “Section D – ICESA Format Instructions.”</p>
Federal Magnetic Media Reporting and Electronic Filing (MMREF-1) format	<p>Developed by the Social Security Administration, this format allows employers to report both quarterly and annual wage data on magnetic media from one coordinated format.</p> <p>Specific instructions are in “Section E – MMREF-1 Format Instructions.”</p> <p>NOTE: Although the MMREF-1 format is a coordinated state and federal format, the federal government will <u>not</u> directly provide EDD with your organization’s wage and withholding information. Separate submittal of cartridge, CD-R, or diskette files are required to satisfy both entities’ reporting requirements.</p>

SECTION C – MAGNETIC MEDIA FORMATS, SPECIFICATIONS, AND PREFERENCES

MMREF-1 REPORTING OPTIONS

The following two MMREF-1 reporting options can accommodate reporting needs when this format is used to report state quarterly wage and withholding information, and federal W-2 wage information on magnetic media.

Reporting Option #1: Separate media files are sent to each federal/state entity containing only that entity's required information.

MEDIA FILE . . .	GOES TO . . .
<ul style="list-style-type: none"> • First Quarter State DE 6. • Second Quarter State DE 6. • Third Quarter State DE 6. • Fourth Quarter State DE 6. 	<ul style="list-style-type: none"> • Employment Development Department
<ul style="list-style-type: none"> • Annual Federal W-2 	<ul style="list-style-type: none"> • Social Security Administration

Reporting Option #2: Magnetic media files for first, second, and third quarters containing required information for state reporting are sent to EDD.

A separate file prepared containing required information for both fourth quarter state reporting and federal annual W-2 reporting (two copies).

MEDIA FILE . . .	GOES TO . . .
<ul style="list-style-type: none"> • First Quarter State DE 6. • Second Quarter State DE 6. • Third Quarter State DE 6. 	<ul style="list-style-type: none"> • Employment Development Department
<ul style="list-style-type: none"> • Fourth Quarter State DE 6 <u>and</u> Annual W-2 Federal Report. 	<ul style="list-style-type: none"> • <u>Copy</u> to Employment Development Department. • <u>Copy</u> to Social Security Administration

SECTION C – MAGNETIC MEDIA FORMATS, SPECIFICATIONS, AND PREFERENCES

MAGNETIC MEDIA SPECIFICATIONS AND PREFERENCES

One of the following types of media may be used to report wage and withholding information in one of the two prescribed formats (ICESA or MMREF-1):

- IBM compatible 3480 or 3490 cartridge,
- CD-R, or
- Diskette (3 ½ inch).

The following tables list the requirements for each type of media within each of the two reporting format types.

Explanations for the endnotes found in all three tables immediately follow the last table.

MEDIA TYPE: CARTRIDGE

REPORTING FORMAT TYPE	
ICESA	MMREF-1
<ul style="list-style-type: none"> • 3480 or 3490 compatible. • Uncompressed mode. • Maximum of 38,000 CPI. • Data must be written in UPPER CASE letters only. • Standard IBM OS/VS internal header and trailer labels are preferred. ² • EDD prefers to receive cartridges recorded in EBCDIC. ³ • 275 position record length. ¹ • EDD does not accept multiple-volume cartridge files. ⁴ • Blocking factor must not exceed 85. EDD prefers 85 records per block. ⁶ 	<ul style="list-style-type: none"> • 3480 or 3490 compatible. • Uncompressed mode. • Maximum of 38,000 CPI. • Data must be written in UPPER CASE letters only. • Standard IBM OS/VS internal header and trailer labels are preferred. ² • EDD prefers to receive cartridges recorded in EBCDIC. ³ • 512 position record length. • EDD does not accept multiple-volume cartridge files. ⁵ • Blocking factor must not exceed 45. EDD prefers 45 records per block. ⁶

Media Type Tables continued on next page.

SECTION C – MAGNETIC MEDIA FORMATS, SPECIFICATIONS, AND PREFERENCES

MAGNETIC MEDIA SPECIFICATIONS AND PREFERENCES (CONT.)

MEDIA TYPE: CD-R OR DISKETTE

REPORTING FORMAT TYPE	
ICESA	MMREF-1
<ul style="list-style-type: none"> • IBM compatible. • Must be recorded in American Standard Code for Information Interchange (ASCII) format. • CD-R. • 3 ½ “ (maximum of 1.44MB).* • Uncompressed mode. • Data must be written in UPPER CASE letters only. • Filename: UIWAGE. • 275 position record length. ¹ • Code S Employee preferred in employee surname or Social Security Number order; however, this is not mandatory. • Multiple-volume diskette files are acceptable. ⁷ 	<ul style="list-style-type: none"> • IBM compatible. • Must be recorded in American Standard Code for Information Interchange (ASCII) format. • CD-R. • 3 ½ “(maximum of 1.44MB).* • Uncompressed mode. • Data must be written in UPPER CASE letters only. • Filename: MMREF. • 512 position record length. • Code RS State Supplemental Employee records preferred in employee surname or Social Security Number order; however, this is not mandatory. • Multiple-volume diskette files are acceptable. ⁷

SECTION C – MAGNETIC MEDIA FORMATS, SPECIFICATIONS, AND PREFERENCES

MAGNETIC MEDIA SPECIFICATIONS AND PREFERENCES (CONT.)

NOTES

The following are explanations of the **Endnotes** on the Media Type Tables on the previous pages:

¹ EDD prefers a 275-position record. If your system cannot produce an odd number record length, a 276-position record is acceptable.

² All label configurations are allowed. If header and trailer labels are provided, they must be separated from the data records by a tape mark. Headers and trailers must be written in the same recording density as data records. The trailer labels must be followed by two consecutive tape marks. The hexadecimal configuration for a tape mark is "13" (decimal 19).

³ Cartridges records in American Standard Code for Information Interchange (ASCII) are acceptable.

⁴ Each cartridge must be a separate file. Each cartridge must begin with a Code A or E record and end with a Code T or F record.

⁵ Each cartridge must be a separate file. Each cartridge must begin with a Code RA or RE record and end with a Code RST, RT, or RF record.

⁶ The blocking factor must be consistent throughout the file. However, a short block (less than the stated blocking factor) is acceptable if it is the last block of the file.

⁷ A quarterly file may exceed the capacity of a single CD-R or diskette. In these situations, the data must be continued onto one or more CD-R's or diskettes. These are defined as multiple-volume files. Follow the instructions below for the format being used.

For ICESA format:

- A multiple-volume file should begin with a Code A or E record on the first diskette and end with a Code T or F records on the last diskette.
- Each CD-R or diskette after the first one should begin with the record that properly follows the last record on the preceding CD-R or diskette.
For example: CD-R #1 or Diskette #1 ends with a Code S record; CD-R #2 or Diskette #2 should begin with the next Code S record.
- The external media labels for a multiple-volume file must indicate the proper sequence (e.g., Vol. 2 or 3) for processing.

For MMREF-1 format:

- A multiple-volume file should begin with a Code RA or RE record on the first CD-R or diskette and end with a Code RST, RT or RF record on the last CD-R or diskette.
- Also, the file should contain only one Code RA record, which should be located at the beginning of the first CD-R or diskette.
- Each CD-R or diskette after the first one should begin with the record that properly follows the last record on the preceding CD-R or diskette.
For example, CD-R #1 or Diskette #1 ends with a Code RS record; CD-R #2 or Diskette #2 should begin with the next Code RS record.
- The external media labels for a multiple-volume file must indicate the proper sequence (e.g., Vol. 2 of 3) for processing.

SECTION C – MAGNETIC MEDIA FORMATS, SPECIFICATIONS, AND PREFERENCES

NAME FORMATTING

Employees' names must be reported as follows:

- All alpha characters must be in UPPERCASE letters.
 - Full first name of the employee must be reported.
 - Each segment (first, middle, last) of the name must be entered in the appropriate field.
 - Spelling of the employee name should agree with the spelling on the individual's Social Security card. Punctuation may be used when appropriate.
 - Leading titles (e.g., Mr., Mrs.) are omitted from the name field.
 - Omit trailing titles (such., M.D., D.D.S.) from the name field.
 - You may include trailing titles that are part of the name (such as "Jr." and "Sr.") may be used without punctuation. (*Example: Jr. would be JR*)
 - Leading letters (e.g., "O" for O'Neill or "Mc" for McNab) are not separated from the rest of the surname by a blank. (*Example: O'Neill would be ONEILL*)
-

SECTION C – MAGNETIC MEDIA FORMATS, SPECIFICATIONS, AND PREFERENCES

AVOID COMMON ERRORS IN PREPARING AND SENDING FILES

There are some common errors that might occur during file construction and submittal to EDD. Below are some reminders to help avoid errors before submitting the magnetic media file.

NOTE: Most of these reminders apply to both the ICESA and MMREF-1 formats. Format-specific reminders are identified, if applicable.

COMMON ERRORS TABLE

COMMON ERRORS	REMINDERS
Duplicate Reports	<ul style="list-style-type: none"> Do not submit a paper DE 6 if all the same data is submitted on magnetic media. Submitting both a paper format and magnetic media format results in duplicate posting to EDD's wage reporting system.
No Payroll or Last Payroll Reports	<ul style="list-style-type: none"> Do not file a "no payroll" or "last payroll" DE 6 on magnetic media. For instructions on filing these reports, see "Section B – Instructions for Special Circumstances and Exceptions."
Alpha characters	<ul style="list-style-type: none"> All alpha characters must be uppercase letters.
Nul Characters	<ul style="list-style-type: none"> Do not use nul characters (Hex 00).
Reporting Period	<ul style="list-style-type: none"> Ensure that the Reporting Period is correct. Programmers frequently hard-code this value in the program and then fail to update it for the following quarter.
State Code	<ul style="list-style-type: none"> The value "06" must be present in the California wage record(s): <ul style="list-style-type: none"> <input type="checkbox"/> <u>ICESA Format</u>: Ensure that the State Code is correct in the <i>Code S, Employee Record(s)</i>. <input type="checkbox"/> <u>MMREF-1 Format</u>: Ensure that the State Code is correct in the <i>Code RS, State Supplemental Employee Record(s) and Code RST, State Total Record</i>.
Alpha and Alpha-numeric Fields	<ul style="list-style-type: none"> Ensure that alphabetic and alphanumeric fields are initialized to <u>spaces</u>.
Numeric Fields	<ul style="list-style-type: none"> Ensure that numeric fields are initialized to <u>zeros</u>. Ensure that numeric fields are filled with either appropriate data or zeros. <u>Do not leave blank</u>.

Common Errors Table continued on next page

SECTION C – MAGNETIC MEDIA FORMATS, SPECIFICATIONS, AND PREFERENCES

COMMON ERRORS TABLE (CONTINUED)

COMMON ERRORS	REMINDERS
Wage and Tax Fields	<ul style="list-style-type: none"> Negative amounts are <u>not</u> acceptable in Wage and Tax Fields.
Magnetic Media Submittal Sheet (DE 166)	<ul style="list-style-type: none"> Make sure it is accurately completed and enclosed with the magnetic media when sending to EDD.
SEANs and Social Security Numbers	<ul style="list-style-type: none"> Do not use hyphens.
Dollar Amount Fields	<ul style="list-style-type: none"> Do not use commas or decimals.
Tape or Cartridge File	<ul style="list-style-type: none"> Ensure that the file is a fixed block. Do not create a block size that is not an even multiple of the record size. Do not write a data block that contains records from the previous data block. This problem frequently happens when the programmer fails to clear working storage prior to reading in each new block for processing information. <u>ICESA Format</u>: Blocking factor should not be larger than 85. <u>MMREF-1 Format</u>: Blocking factor should not be larger than 45.
CD-R and Diskette File	<ul style="list-style-type: none"> A CD-R or diskette must not contain more than one file. <ul style="list-style-type: none"> <u>ICESA Format</u>: If more than one file of UI wage information is being submitted, each file must be named UI WAGE and each file must be placed on a separate CD-R or diskette. No files other than UI WAGE should be included on the CD-R or diskette. <u>MMREF-1 Format</u>: If more than one file of UI wage information is being submitted, each file must be named MMREF and each file must be placed on a separate CD-R or diskette. No files other than MMREF should be included on the CD-R or diskette. <u>Both formats</u>: Submitters of unemployment insurance wage information for multiple employers should avoid creating a separate file and separate media (CD-R or diskette) for each employer.

SECTION D – ICESA FORMAT INSTRUCTIONS

ICESA FORMAT

The ICESA format was developed to ease the reporting burden on large multi-state employers due to the different magnetic media formats required by each state.

REQUIRED STATE RECORDS

The following records are mandatory when reporting quarterly DE 6 wage and withholding information to California.

- Code E – Employer Record
 - Code S – Employee Record
 - Code T – Total Record
-

OPTIONAL STATE RECORDS

Code A, B, and F Record usage is not required for California reporting. Their presence on the California file is optional.

ICESA FORMAT DESCRIPTIONS

The tables on the following pages identify the records and field information necessary when using the ICESA format to report quarterly DE 6 data to the state on magnetic media.

SECTION D – ICESA FORMAT INSTRUCTIONS

CODE E - EMPLOYER RECORD

This record is required when reporting quarterly DE 6 wage and withholding information. A separate Code E record must be present for each SEAN and branch reported on the file. All Code S Employee Records must be grouped following the Code E record for that SEAN reporting group. At least one Code S record must be present for each Code E record reported on the file.

RECORD NAME: Code E - Employer Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant E. Every SEAN and branch must begin with a Code E record.
2-23	Not applicable to California reporting needs	22	Blank fill.
24-73	Employer Name	50	Enter the employer's name exactly as the employer is registered with the State EDD. Left justify and blank fill.
74-113	Employer Street Address	40	Enter the street address or Post Office box number of the employer. Left justify and blank fill.
114-138	Employer City	25	Enter the city of employer. Left justify and blank fill.
139-140	Employer State	2	Enter the standard FIPS postal abbreviation (see "Section G - Tables and Forms, State Reporting Codes, Abbreviations column.") If this is a foreign address, enter the two character country code.
141-148	Not applicable to California reporting needs	8	Blank fill.
149-153	Zip Code Extension	5	Enter four digit extension of zip code, being sure to include the hyphen in Position 149. If N/A, blank fill.
154-158	Zip Code	5	Enter a valid zip code. If this is a foreign address, enter the Foreign Postal Code, if applicable.
159-160	Not applicable to California reporting needs	2	Blank fill.
161-162	Blocking Factor	2	Enter blocking factor of the file, not to exceed 85. Blank fill for diskette or C D-R.
163-275	Not applicable to California reporting needs	113	Blank fill.

SECTION D – ICESA FORMAT INSTRUCTIONS

CODE S - EMPLOYEE RECORD

This record is required when reporting quarterly DE 6 wage and withholding information. This record must be generated for each employee of an employer or branch and must be grouped by employer or branch. The employee should be reported in surname or Social Security number order within each employer or branch if possible; however, this is not mandatory.

RECORD NAME: Code S - Employee Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant S.
2-10	Social Security Number	9	Enter the employee's Social Security number. If not available, enter the letter "I" (eye) in Position 2 and blank fill.
11-30	Employee Last Name	20	Enter the employee's last name. Left justify and blank fill.
31-42	Employee First Name	12	Enter the employee's FULL first name. Left justify and blank fill.
43	Employee Middle Initial	1	Enter the employee's middle initial. If no middle initial, blank fill.
44-45	State Code	2	Enter the state FIPS postal number code for the state to which wages are being reported. Constant 06 for California.
46-63	Not applicable to California reporting needs	18	Blank fill.
64-77	State Quarterly Unemployment Insurance Total Wages	14	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly wages paid during the period that are subject to UI/SDI taxes. Taxable limitations do not apply. For example, Employee A makes \$40,000 a year, \$10,000 a quarter. 00000001000000 should be entered in this field each quarter. Include dollars and cents. Right justify and zero fill.
78-146	Not applicable to California reporting needs	69	Blank fill.
147-154	State Employer Account Number	8	NUMERIC CHARACTERS ONLY. Enter the SEAN assigned by the State EDD. A seven digit account number followed by a check digit. Left justify and zero fill. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 147-154 should contain the value 12345678.

SECTION D – ICESA FORMAT INSTRUCTIONS

CODE S - EMPLOYEE RECORD (CONTINUED)

RECORD NAME: Code S - Employee Record (Continued)

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
155-157	Branch Code	3	If registered with the Department as a branch coded employer, enter the applicable branch code for each employee. Left justify and blank fill. If not a branch coded employer, zero fill. Do not leave blank.
158-176	Not applicable to California reporting needs	19	Blank fill.
177-190	Quarterly Personal Income Tax Wages (State Taxable Wages)	14	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly PIT wages paid during the period that are subject to California PIT even if they were not subject to PIT withholding. Include dollars and cents. Right justify and zero fill.
191-204	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	14	NUMERIC CHARACTERS ONLY. Enter the amount of the employee's quarterly California PIT withheld. Include dollars and cents. Right justify and zero fill.
205-210	Not applicable to California reporting needs	6	Blank fill.
211	Wage Plan Code	1	ALPHA CHARACTERS ONLY. Enter appropriate Wage Plan Code (see "Section G - Tables and Forms, Wage Plan Codes.") DO NOT LEAVE BLANK.
212-214	Not applicable to California reporting needs	3	Blank fill.
215-220	Reporting Period	6	NUMERIC CHARACTERS ONLY. Enter the last month and the four digit year of the calendar quarter.
221-275	Not applicable to California reporting needs	55	Blank fill.

SECTION D – ICESA FORMAT INSTRUCTIONS

CODE T - TOTAL RECORD

This record is required when reporting quarterly DE 6 wage and withholding information and must be the last record reported for a SEAN reporting group. This record contains the aggregate totals for all preceding Code S records for that group. A separate Code T record must be generated for each Code E record reported on the file.

RECORD NAME: Code T - Total Record

LOCA-TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant T.
2-8	Number of Employees	7	NUMERIC CHARACTERS ONLY. Enter the total number of Code S records from preceding Code E record. Right justify and zero fill.
9-26	Not applicable to California reporting needs	18	Blank fill.
27-40	State Quarterly Unemployment Insurance Total Wages by Employer	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 64-77 of Code S records from the preceding Code E record. Include dollars and cents. Right justify and zero fill.
41-198	Not applicable to California reporting needs	158	Blank fill.
199-212	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 177-190 of Code S records from the preceding Code E record. Include dollars and cents. Right justify and zero fill.
213-226	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withheld)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 191-204 of Code S records from the preceding Code E record. Include dollars and cents. Right justify and zero fill.
227-233	Month 1 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the first month of the reporting period. Right justify and zero fill.

SECTION D – ICESA FORMAT INSTRUCTIONS

CODE T - TOTAL RECORD (CONTINUED)

RECORD NAME: Code T - Total Record (Continued)

LOCA- TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
234-240	Month 2 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the second month of the reporting period. Right justify and zero fill.
241-247	Month 3 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the third month of the reporting period. Right justify and zero fill.
248-275	Not applicable to California reporting needs	28	Blank fill.



SECTION E – MMREF-1 FORMAT INSTRUCTIONS

MMREF-1 FORMAT

The Federal MMREF-1 format was developed by the Social Security Administration (SSA) to allow employers to report both quarterly and annual wage information from one coordinated format.

NOTE: See “Section C – Magnetic Media Formats, Specifications, and Preferences, MMREF-1 Reporting Options” to decide which of two MMREF-1 reporting formats to use.

REQUIRED STATE RECORDS

The following records are mandatory when reporting quarterly DE 6 wage and withholding information to California.

- Code RE – Employer Record.
- Code RS – Employee Record.
- Code RST* – State Total Record.

*Due to provisions of Section 1088(a)(1) of the CUIA, California has added a State Total Record (Code RST). This record type will not interfere with your annual federal W-2 file. However, employers who file in multiple states should not use this record type on files to other states as it may interfere with their processing.

OPTIONAL STATE RECORDS

Code RA, RW, RO, RT, RU, and RF usage is not required for California reporting. Their presence on the California file is optional.

MMREF-1 FORMAT DESCRIPTIONS

The tables on the following pages identify the records and field information necessary when using the Federal MMREF-1 format to report quarterly DE 6 data to the state on magnetic media.

SECTION E – MMREF-1 FORMAT INSTRUCTIONS

CODE RE - EMPLOYER RECORD

This record is required when reporting quarterly DE 6 wage and withholding information. A separate Code RE record must be present for each SEAN and branch reported on the magnetic media file. All Code RS State Supplemental Employee Records must be grouped following the Code RE record for that SEAN reporting group. At least one Code RS record must be present for each Code RE record reported on the file.

RECORD NAME: Code RE - Employer Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Constant RE. Every SEAN and branch must begin with a Code RE record.
3-39	Not applicable to California reporting needs	37	Blank fill.
40-96	Employer Name	57	Enter the employer's name exactly as the employer is registered with the State EDD. Left justify and blank fill.
97-118	Employer Location Address	22	Enter any additional address of the employer information such as suite, floor, or building number. Left justify and blank fill.
119-140	Employer Delivery Address	22	Enter street address or Post Office box number of the employer. Left justify and blank fill.
141-162	Employer City	22	Enter city of the employer. Left justify and blank fill.
163-164	Employer State	2	Use the standard FIPS postal abbreviation (see "Section G - Tables and Forms, State Reporting Codes, Abbreviations column.") If this is a foreign address, enter the two character country code.
165-169	Zip Code	5	Enter a valid zip code. If this is a foreign address, enter the Foreign Postal Code, if applicable. If necessary, continue the Foreign Postal Code in Positions 170-173.
170-173	Zip Code Extension	4	Enter four digit extension of zip code. If N/A, blank fill.
174-512	Not applicable to California reporting needs	339	Blank fill.

SECTION E – MMREF-1 FORMAT INSTRUCTIONS

CODE RS - STATE SUPPLEMENTAL EMPLOYEE RECORD

This record is required when reporting quarterly DE 6 wage and withholding information. This record must be generated for each employee of an employer or branch and must be grouped by employer or branch. The employee should be reported in surname or Social Security number order within each employer or branch if possible; however, this is not mandatory.

RECORD NAME: Code RS - State Supplemental Employee Record

LOCA- TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Constant RS.
3-4	State Code	2	Enter the State FIPS postal number code for the state to which wages are being reported. Constant 06 for California. Do not use State Code of employee's residence when they work in California.
5-9	Not applicable to California reporting needs	5	Blank fill.
10-18	Social Security Number	9	Enter the employee's Social Security number. If not available, enter the letter "I" (eye) in Position 10 and blank fill.
19-33	Employee First Name	15	Enter the employee's FULL first name. Left justify and blank fill.
34-48	Employee Middle Name or Initial	15	Enter the employee's middle name or initial. If none, blank fill.
49-68	Employee Last Name	20	Enter the employee's last name. Left justify and blank fill.
69-194	Not applicable to California reporting needs	126	Blank fill.
195	Wage Plan Code	1	ALPHA CHARACTERS ONLY. Enter appropriate Wage Plan Code (see "Section G - Table and Forms, Wage Plan codes.") DO NOT LEAVE BLANK.
196	Not applicable to California reporting needs	1	Blank fill.
197-202	Reporting Period	6	NUMERIC CHARACTERS ONLY. Enter the last month and the four digit year of the calendar quarter.

SECTION E – MMREF-1 FORMAT INSTRUCTIONS

CODE RS - STATE SUPPLEMENTAL EMPLOYEE RECORD (CONTINUED)

RECORD NAME: Code RS - State Supplemental Employee Record (Con't)

LOCA- TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
203-213	State Quarter Unemployment Insurance Total Wages	11	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly wages subject to UI/SDI taxes. Taxable limitations do not apply. For example, Employee A makes \$40,000 a year, \$10,000 a quarter. 00001000000 should be entered in this field each quarter. Right justify and zero fill.
214-247	Not applicable to California reporting needs	34	Blank fill.
248-255	State Employer Account Number	8	NUMERIC CHARACTERS ONLY. Enter the SEAN assigned by the State EDD. A seven digit account number followed by a check digit. Left justify and zero fill. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 248-255 should contain the value 12345678.
256-258	Branch Code	3	If registered with the Department as a branch coded employer, enter the applicable branch code for each employee. Left justify and blank fill. If not a branch coded employer, zero fill. Do not leave blank.
259-275	Not applicable to California reporting needs	17	Blank fill.
276-286	Quarterly Personal Income Tax Wages (State Taxable Wages)	11	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly PIT wages paid during the period that are subject to California PIT even if they were not subject to PIT withholding. Include dollars and cents. Right justify and zero fill.
287-297	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	11	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly California PIT withheld. Include dollars and cents. Right justify and zero fill.
298-512	Not applicable to California reporting needs	215	Blank fill.

SECTION E – MMREF-1 FORMAT INSTRUCTIONS

CODE RST - STATE TOTAL RECORD

This record is required when reporting quarterly DE 6 wage and withholding information and must be the last record reported for a SEAN reporting group. This record contains the aggregate totals for all preceding RS records for that group. A separate Code RST record must be generated for each Code RE record reported on the magnetic media file and must be written just before the Federal Code RT record.

RECORD NAME: Code RST - State Total Record

LOCA- TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-3	Record Identifier	3	Constant RST.
4-10	Number of Employees	7	NUMERIC CHARACTERS ONLY. Enter the total number of Code RS records from preceding Code RE record. Right justify and zero fill.
11	Not applicable to California reporting needs	1	Blank fill.
12-13	State Code	2	Constant 06.
14	Not applicable to California reporting needs	1	Blank fill.
15-28	Quarterly Unemployment Insurance Total Wages by Employer	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 203-213 of Code RS records from the preceding Code RE record. Include dollars and cents. Right justify and zero fill.
29	Not applicable to California reporting needs	1	Blank fill.
30-43	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 276-286 of Code RS records from the preceding Code RE record. Include dollars and cents. Right justify and zero fill.
44	Not applicable to California reporting needs	1	Blank fill.

SECTION E – MMREF-1 FORMAT INSTRUCTIONS

CODE RST - STATE TOTAL RECORD (CONTINUED)

RECORD NAME: Code RST - State Total Record (Continued)

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
45-58	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withheld)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 287-297 of Code RS records from the preceding Code RE record. Include dollars and cents. Right justify and zero fill.
59	Not applicable to California reporting needs	1	Blank fill.
60-66	Month 1 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the first month of the reporting period. Right justify and zero fill.
67	Not applicable to California reporting needs	1	Blank fill.
68-74	Month 2 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the second month of the reporting period. Right justify and zero fill.
75	Not applicable to California reporting needs	1	Blank fill.
76-82	Month 3 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the third month of the reporting period. Right justify and zero fill.
83-512	Not applicable to California reporting needs	430	Blank fill.

SECTION F – GLOSSARY OF TERMS

Account Number	The 8-digit number assigned to each employer registered with the California Employment Development Department. <i>For example: 123-4567-8.</i> Also known as State Employer Account Number (SEAN).
ASCII	American National Standard Code for Information Interchange.
Blank Fill	The use of the space bar to fill a field. Do <u>not</u> fill with zeros or leave the field empty.
Block	A collection of contiguous records recorded as a unit. For the purpose of this guide, a block may contain from 1-85 records for ICESA format; 1-45 records for MMREF-1 format.
Block-Size	The number of characters contained in a block of information.
Branch Code	A three-digit number used by employers who are authorized by EDD to report under a branch coding system.
Byte	Synonymous with the word “character” for purposes of this publication.
Character	A letter, digit, or symbol used to form a word or a name.
Data Block	See “Block.”
DE 6	Quarterly Wage and Withholding Report.
EBCDIC	Extended Binary Coded Decimal Interchange Code.
EDD	The Employment Development Department.
Employee	Wage earner in employment covered by the California Unemployment Insurance Code (CUIC). Payers of pension, annuities, and other deferred income (1099R) payments must continue to report PIT withheld by individual; however, reporting of PIT wages does not apply to 1099R payments.
External Media Label	Gummed label attached to the outside of a data medium such as a tape, cartridge, CD-R, or diskette. The label contains Employer Name, State Employer Account Number (SEAN), Quarter and Year being reported, and any other pertinent information.
File	A collection of related records treated as a unit.
FIPS	Federal Information Processing Standard.
Labels	Labels consist of control type information that immediately precedes and follows data blocks and are separated from the data blocks by a single tape mark. Standard type labels general consist of three 80-byte header labels and two 80-byte trailer labels, each blocked separately.
Records	A collection of related items of data, treated as a unit. For example, employee information such as name, address, Social Security Account number, etc., constitutes a record. For the purposes of this guide, a record may contain 275, or 276, or 512 characters.
SEAN	See “Account Number.”

SECTION F – GLOSSARY OF TERMS

Social Security Account Number (SSN)	A nine-digit number assigned to employees by the Social Security Administration. All wage records and claim actions are filed under this number rather than by name. Therefore, a correct Social Security account number is essential.
SSA	The Social Security Administration.
Subject Employer	An employer who is subject to the California Unemployment Insurance Code.
Submitter	An entity that physically sends the media file that contains the state's data. This may be a business that prepares and sends its own file, or it may be an agent authorized by a business to prepare and send the file for them.
Tape Mark	An internal tape identifier used to separate data from labels, one data file from another on a reel of tape, and to indicate end of reel.
Test File	A magnetic media file (from new magnetic media filers) generally containing a small cross section of records created for the purpose of running on a computer to ensure file content reliability and compatibility. Test files also needed when employer has a system or program change.
Wage Item	Each record of wages paid to each employee by the employer within a quarter/year.
Wage Plan Code	The type of coverage an employee has. (See Wage Plan Code chart in "Section G – Tables and Forms.")
Zero Fill	The use of the numeric character, "zero" (0), to fill a field. Do <u>not</u> use space bar to fill; do <u>not</u> leave the field empty.

SECTION G – TABLES AND FORMS

TABLES

The tables included in this section are:

- Wage Plan Codes.
 - State Reporting Codes.
-

FORMS

This section contains copies of forms that are used in the magnetic media process. Photocopy these forms as needed or request additional copies from the Magnetic Media Coordinator, or download from EDD's Web site.

Phone numbers and Web site address are found inside the front cover of this guide.

Forms included are:

- Magnetic Media Transmittal Sheet, Quarterly Wage and Withholding Information (DE 166).
 - Waiver Request From Filing Quarterly Wage Reports on Magnetic Media (DE 3086M).
 - Tax and Wage Adjustment Form (DE 678)—2 pages.
-

SECTION G – TABLES AND FORMS

WAGE PLAN CODES

Use the appropriate wage plan code that pertains to your employees. The wage plan indicates the type of coverage an employee has and is correlated with your State Employer Account Number (SEAN).

Do not leave the Wage Plan Code field blank.

WAGE PLAN CODE	EXPLANATION
S	Employee is covered under a State Plan for both Unemployment Insurance and Disability Insurance.
U	Employee is covered under a Department approved Voluntary Plan for Disability Insurance and the State Plan for Unemployment Insurance.
J	Employee is covered under the State Plan for Disability Insurance only (exempt from Unemployment Insurance).
L	Employee is covered under a Voluntary Plan for Disability Insurance only (exempt from Unemployment Insurance).
R	Employee is covered under the State Plan for Unemployment Insurance, but is exempt from Disability Insurance. This applies only to: <ul style="list-style-type: none"> • Sole Stockholders who claim an exemption under Section 637.1 of the California Unemployment Insurance Code (CUIC). • Third Party Sick Pay recipients who claim an exemption under Section 931.5 of the CUIC, and • Employees claiming a Religious Exemption under Section 2902 of the CUIC. The employee must file an exemption certificate for the religious exemption.
A	Employee is covered under the State Plan for Unemployment Insurance. This applies only to public entity employees.
P	Employee is covered for Personal Income Tax Withholding purposes only.

SECTION G – TABLES AND FORMS

STATE REPORTING CODES

This table provides the states of the United States (including the District of Columbia), their abbreviations, and their assigned state codes, according to Federal Information Processing Standard 5 (FIPS 5-1).

STATE NAME	ABBREVIATION	STATE CODE*
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	04
Arkansas	AR	05
California	CA	06
Colorado	CO	08
Connecticut	CT	09
Delaware	DE	10
District of Columbia	DC	11
Florida	FL	12
Georgia	GA	13
Hawaii	HI	15
Idaho	ID	16
Illinois	IL	17
Indiana	IN	18
Iowa	IA	19
Kansas	KS	20
Kentucky	KY	21
Louisiana	LA	22
Maine	ME	23
Maryland	MD	24
Massachusetts	MA	25
Michigan	MI	26
Minnesota	MN	27

State Reporting Code Table continued on next page

SECTION G – TABLES AND FORMS

STATE REPORTING CODES (CONTINUED)

STATE NAME	ABBREVIATION	STATE CODE*
Mississippi	MS	28
Missouri	MO	29
Montana	MT	30
Nebraska	NE	31
Nevada	NV	32
New Hampshire	NH	33
New Jersey	NJ	34
New Mexico	NM	35
New York	NY	36
North Carolina	NC	37
North Dakota	ND	38
Ohio	OH	39
Oklahoma	OK	40
Oregon	OR	41
Pennsylvania	PA	42
Rhode Island	RI	44
South Carolina	SC	45
South Dakota	SD	46
Tennessee	TN	47
Texas	TX	48
Utah	UT	49
Vermont	VT	50
Virginia	VA	51
Washington	WA	53
West Virginia	WV	54
Wisconsin	WI	55

State Reporting Code Table continued on next page

SECTION G – TABLES AND FORMS

STATE REPORTING CODES (CONTINUED)

STATE NAME	ABBREVIATION	STATE CODE*
Wyoming	WY	56

*Use in Code S, RS, and RST records only.



MAGNETIC MEDIA - SUBMITTAL SHEET
QUARTERLY WAGE AND WITHHOLDING INFORMATION

Complete Parts I, II, III and IV of form. Do not complete a DE 6, Quarterly Wage and Withholding Report, unless additional quarterly wages are being reported. Questions regarding quarterly reporting may be directed to (916) 654-6845. Mail completed DE 166 and labeled media to:

Magnetic Media Production Unit, MIC 15
Employment Development Department
P.O. Box 826204
Sacramento, CA 94230-6204

Note: If using land carrier, i.e., UPS or Federal Express, use:
800 Capitol Mall, MIC 15A
Sacramento, CA 95814

PART I - SUBMITTER / CONTACT INFORMATION

DATE SENT: _____

SUBMITTING FIRM NAME AND ADDRESS	PLEASE ENTER REPORTING PERIOD. DE 6 - QUARTER _____ YEAR _____ NUMBER OF FIRMS REPORTED ON FILE: _____ <input type="checkbox"/> CHECK, IF THIS IS A TEST FILE.
ENTER ADDRESS TO WHICH FILE SHOULD BE RETURNED* <input type="checkbox"/> CHECK FOR CHANGE OF ADDRESS *NOTE: Diskettes not returned unless requested.	NAME, ADDRESS AND TELEPHONE NUMBER OF PERSON TO CONTACT FOR TECHNICAL INFORMATION REGARDING FILE. ()

PART II - FIRM(S) BEING REPORTED

(Attach additional sheets if needed. Computer printouts of the required data may also be attached.)

EMPLOYER NAME (FIRM #1)			EMPLOYER NAME (FIRM #2)		
STATE ID NUMBER	BRANCH	FEDERAL ID NUMBER	STATE ID NUMBER	BRANCH	FEDERAL ID NUMBER
TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE \$			TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE \$		
TOTAL PIT WAGES REPORTED ON MEDIA FILE \$			TOTAL PIT WAGES REPORTED ON MEDIA FILE \$		
TOTAL PIT WITHHELD ON MEDIA FILE \$			TOTAL PIT WITHHELD ON MEDIA FILE \$		
TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE #			TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE #		
TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) \$			TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) \$		

PART III - MAGNETIC MEDIA FILE INFORMATION

<p align="center">TAPE</p> <input type="checkbox"/> 9 TRACK TAPES <input type="checkbox"/> IBM 3480 TAPE CARTRIDGES <input type="checkbox"/> IBM 3490 TAPE CARTRIDGES	<p>LIST ANY EXTERNAL TAPE/CARTRIDGE FILE IDENTIFICATION NUMBERS</p> <hr/> <hr/> <hr/>	<input type="checkbox"/> CD-R <input type="checkbox"/> 3 1/2" DISKETTE
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PART IV - DECLARATION

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

Signature _____ Title _____ Phone () _____ Date _____

WAIVER REQUEST FROM FILING QUARTERLY WAGE REPORT(S) ON MAGNETIC MEDIA

PART I - EMPLOYER INFORMATION

Employer Name:		Date:
Mailing Address:		State ID Number:
City/State/ZIP:		Federal ID Number:
Contact Name:	Title:	Telephone Number: ()

PART II - WAIVER REQUEST INFORMATION

1. This request is for TAX YEAR _____ QUARTER(S) _____

2. Is this the first year you have submitted a waiver request?

YES NO

3. Do you presently own a computer?

YES NO

4. Briefly explain your need for a waiver:

The waiver request must be filed within 90 days of becoming subject to the magnetic media requirement. Approved requests are valid for up to a maximum of one year. Subsequent requests for a waiver must be filed separately on form DE 3086M. **If this waiver is approved, the paper Quarterly Wage and Withholding Report, DE 6, must be filed by the report due date.** Questions may be directed to (916) 654-6845. Waiver request should be faxed to (916) 654-0302 or mailed to:

Employment Development Department
Electronic Filing Group, MIC 15
Mag Media Unit
P.O. Box 826880
Sacramento, CA 94280-0001

PART III - SIGNATURE

Under penalties of perjury, I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct and complete.

Signature:	Title:	Date:
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TAX AND WAGE ADJUSTMENT FORM

STATUTE OF LIMITATIONS
A claim for refund or credit must be filed within three years of the last timely filing date of the year being adjusted

SECTION I: EMPLOYER ACCOUNT NO. _____

BUSINESS NAME _____ TAX YEAR _____

ADDRESS _____

CITY, STATE, ZIP _____

REASON FOR ADJUSTMENT _____

SECTION II: REQUEST FOR REFUND OF OVERPAYMENT ON PAYROLL TAX DEPOSIT. Provide the following information and complete Items B through H in Section III, with correct deposit information.

PAYROLL DATE: YEAR: QTR:

AMOUNT PREVIOUSLY PAID \$

SECTION III: REQUEST FOR REFUND OR ANNUAL RECONCILIATION RETURN ADJUSTMENTS

A. TOTAL SUBJECT WAGES PAID THIS CALENDAR YEAR > (A)

B. UNEMPLOYMENT INSURANCE (UI) TAXES

UI RATE _____ % X UI TAXABLE WAGES = (B) UI CONTRIBUTIONS

C. EMPLOYMENT TRAINING TAX (ETT) RATE OF _____ % X UI TAXABLE WAGES = (C) ETT CONTRIBUTIONS

D. STATE DISABILITY INSURANCE (SDI) TAXES (includes Paid Family Leave amount)

SDI RATE _____ % X SDI TAXABLE WAGES = (D) SDI EMPLOYEE CONTRIBUTIONS WITHHELD

E. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD > (E)

F. SUBTOTAL (Add Items B, C, D and E) > (F)

G. LESS: TOTAL TAXES PAID FOR THE YEAR OR ON DE 88 (DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS) > (G)

H. LESS: ERRONEOUS SDI CONTRIBUTIONS NOT REFUNDED TO THE EMPLOYEE(S) (COMPLETE SECTION IV). > (H)

I. TOTAL TAXES DUE OR OVERPAID (ITEM F MINUS ITEM G AND ITEM H) IF TAXES ARE DUE, SUBMIT PAYMENT WITH THIS FORM. IF SDI OR PIT WITHHOLDINGS ARE OVERPAID, COMPLETE SECTION IV. > (I)

Complete reverse side of this form if the adjustment changes what you reported on the Quarterly Wage and Withholding Report (DE 6)

SECTION IV: STATE DISABILITY INSURANCE (SDI) AND CALIFORNIA PERSONAL INCOME TAX (PIT) OVERPAYMENTS

SDI and PIT deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

SDI deductions **PIT deductions**

1. Was the overpayment withheld from the wages of employee(s)? Yes No Yes No
If no, no further information is required in this Section.

2. If yes, was this amount refunded to the employee(s)? Yes No Yes No

- If the overpayment has not been refunded because employee(s) are no longer employed and you are unable to locate, EDD will need further information. On a separate page list: Social Security Number, employee(s) name, last known address, and amount of SDI not refunded.
- If you have not issued W-2s, EDD will allow PIT wage and withholding credit adjustments. Please enter changes in Section V.

STOP If you have issued W-2s, the employee will receive a credit for the PIT overwithholdings when filing his/her California Income Tax Return (Form 540) with the Franchise Tax Board. Do not refund PIT overwithholdings to the employee. Do not change the California PIT withholding amount shown on the Form W-2. Do not file a claim for refund with EDD. For additional information see Instruction Sheet (DE 678-I), Section IV.

Signature _____ Title _____ Phone (____) _____ Date _____
(Owner, Accountant, Preparer, etc.)

TAX AND WAGE ADJUSTMENT FORM

EMPLOYER ACCOUNT NO.

NAME or DBA _____

SECTION V: QUARTERLY WAGE AND WITHHOLDING ADJUSTMENTS

Enter amounts that should have been reported, if unchanged leave field blank. Correcting the Social Security Number or Name requires two entries. See Instruction Sheet (DE 678-I), Section V, for further information and instructions.

QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE INITIAL, LAST)		
		TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD



STATE OF CALIFORNIA

LABOR AND WORKFORCE DEVELOPMENT AGENCY

EMPLOYMENT DEVELOPMENT DEPARTMENT