

INSTRUCTIONS FOR PREPARING THE PAYROLL TAX DEPOSIT DE 88/DE 88ALL COUPON

The Employment Development Department (EDD) has a toll-free number, 1-888-745-3886, for customers in the U.S. and Canada to call for general State payroll tax and filing requirement information. EDD's Taxpayer Assistance Center agents are available to answer questions Monday through Friday from 8:00 a.m. to 5:00 p.m., Pacific Time. The Taxpayer Assistance Center is closed weekends and State holidays. When you call, an automated interactive voice response system will provide a menu of services. Some of the automated services that are available 24 hours a day, 7 days a week, are:

- Ordering tax forms, instructions, and publications.
- Using our Fax-on-Demand and E-Z Access Information Topics. You can also call this system directly at our toll-free number, 1-877-547-4503, from your fax machine and either have a wide variety of tax forms and publications sent to you by fax or listen to recorded messages covering more than 50 payroll tax topics. The Fax-on-Demand system is not designed to receive faxes, so please do not attempt to fax anything to the number.

If you are calling from outside the U.S. or Canada, you can call us at 1-916-464-3502. Speech and hearing impaired customers may contact us on our TTY line toll-free at 1-800-547-9565.

IMPORTANT INFORMATION

- For your TAX RATE INFORMATION, please refer to either your *Notice of Contribution Rates and Statement of UI Reserve Account* (DE 2088) mailed to you under separate cover or contact EDD's Taxpayer Assistance Center toll-free at 1-888-745-3886.
- For simple instructions on how to complete items 1, 2, 3, and 4 on the DE 88/DE 88ALL coupon, go to www.edd.ca.gov/pdf_pub_ctr/de88allsi.pdf on the Internet.
- For California Next Banking Day, Semiweekly, Monthly, or Quarterly deposit requirement information, go to www.edd.ca.gov/Payroll_Taxes/Required_Filings_and_Due_Dates.htm#PayrollTaxDepositDE88 on the Internet.
- For on-line access to many of EDD's tax forms, publications, and information sheets, go to www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm on the Internet.
- For remitting your *Payroll Tax Deposit* (DE 88) / (DE 88ALL) coupon and payment, please mail to:

**Employment Development Department
P.O. Box 826276
Sacramento, CA 94230-6276**

- If you have a change of mailing address or have quit doing business, complete the CHANGE OF ADDRESS / ADDRESS CORRECTION AND FINAL REPORT FORM on page 11 and mail it to the address shown on the form. ADDRESS CHANGES MADE ON THE DE 88/DE 88ALL CANNOT BE PROCESSED.
- You can also change your mailing address or inactivate your account online using EDD's EZREG feature. Go to www.eddservices.edd.ca.gov/index.html on the Internet. See E-Services for business.

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DEPOSIT SCHEDULE AND PAYMENT DUE DATES

Payroll tax payments should be remitted with a properly completed DE 88/DE 88ALL coupon. **IF THE DE 88/DE 88ALL IS IMPROPERLY COMPLETED, YOUR PAYMENT MAY BE POSTED TO THE INCORRECT QUARTER AND/OR YEAR AND INTEREST AND PENALTY MAY BE CHARGED.** The postmark date is used to determine the timeliness of tax payments and penalty and interest is charged on tax payments received late.

California Personal Income Tax (PIT) and State Disability Insurance (SDI) due dates are generally the same as federal deposit due dates:

If your Federal Deposit Schedule/Requirement is	AND You have Accumulated State PIT Withholdings of	If Pay Date is	PIT and SDI Deposit Due by ¹	"Deposit Schedule" to mark on DE 88/DE 88ALL
Next Banking Day	Less than \$350	Any Day	Quarterly ²	Quarterly
	\$350 to \$400	Any Day	15 th of the following month	Monthly
	More than \$400	Any Day	Next Banking Day	Next Banking Day
Semiweekly	Less than \$350	Any Day	Quarterly ²	Quarterly
	\$350 to \$400	Any Day	15 th of the following month	Monthly
	More than \$400	Wed., Thurs., Fri.	Following Wednesday	Semiweekly
	More than \$400	Sat., Sun., Mon., Tues.	Following Friday	Semiweekly
Monthly	Less than \$350	Any Day	Quarterly ²	Quarterly
	\$350 or more	Any Day	15 th of the following month	Monthly
Quarterly ^{3, 4} or Annually ⁵	Less than \$350	Any Day	April 30, 2008 July 31, 2008 October 31, 2008 February 2, 2009	Quarterly
	\$350 or more	Any Day	15 th of the following month	Monthly

¹ If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day. For example, if a deposit is due on Friday, but Friday is a holiday, the due date is extended to the following Monday.

² If you have accumulated less than \$350 of PIT and choose to make an additional deposit before the quarterly due date, designate item 2, "DEPOSIT SCHEDULE", as **QUARTERLY** on your DE 88 coupon.

³ This is not a federal deposit schedule. If you do not meet one of the above schedules, you are required to make California payroll tax deposits quarterly. More information about federal deposit schedules can be found in the Internal Revenue Service's *Employer's Tax Guide* (Publication 15, Circular E). This guide can be found at www.irs.gov on the Internet.

⁴ A deposit of employer Unemployment Insurance and Employment Training Tax contributions and any accumulated SDI and California PIT withholdings not previously paid, **MUST BE DEPOSITED EACH QUARTER** by the due dates shown.

⁵ If your federal deposit schedule/requirement is annually, you are required to make California payroll tax deposits quarterly.

REMEMBER:

- **Once you make a Next Banking Day deposit to IRS, your federal deposit schedule automatically becomes semiweekly for the remainder of that calendar year and all of the following year.**
- Semiweekly depositors always have three banking days after the end of the semiweekly period to make a deposit. If any of the three days after the end of the semiweekly period is a holiday, you will have one additional banking day to make your deposit.

PAYROLL TAX PAYMENTS ARE DUE AND MUST BE REPORTED IN THE QUARTER THE WAGES WERE PAID, NOT IN THE QUARTER THE WAGES WERE EARNED.

PAYROLL TAXES

California PIT Withholdings	Employers may be required to withhold California PIT from their individual employee wages. PIT withholding schedules are located in the 2008 <i>California Employer's Guide</i> (DE 44) mailed to you under separate cover. If you do not have this guide, contact EDD's Taxpayer Assistance Center toll-free at 1-888-745-3886.
California PIT Deposit Threshold	The California PIT deposit threshold is used in conjunction with your Federal Deposit Schedule to determine when your deposit is due based on the amount of accumulated California PIT that you have withheld. See page 2.
State Disability Insurance (SDI)	The SDI rate (includes percentage for Paid Family Leave) is the same for all employers and may fluctuate annually. Subject employers must withhold SDI from individual employee wages to the taxable wage limit of \$86,698.
Unemployment Insurance (UI)	An employer's UI contribution rate is based on their reserve account balance and may fluctuate annually. Subject employers are responsible for paying UI on individual employee wages to the taxable wage limit of \$7,000.
Employment Training Tax (ETT)	Employers with a positive reserve account balance are required to pay ETT on individual employee wages to the taxable wage limit of \$7,000.

TO AUTOMATE YOUR PAYROLL TAX PAYMENTS AND ELIMINATE PREPARING A DE 88/DE 88ALL COUPON, USE ELECTRONIC FUNDS TRANSFER (EFT). Contact our EFT Unit at 1-916-654-9130 or FAX 1-916-654-7441 for more information. EFT program information can also be found in either the *EFT Guide* (DE 27) or the 2008 *California Employer's Guide* (DE 44).

TAXABLE WAGES

EXAMPLE: An employer has two employees. In the first quarter, Employee #1 is paid \$6,000.00 and Employee #2 is paid \$5,000.00. Both employees' wages did not exceed the UI, ETT, and SDI taxable wage limit.

First Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 6,000.00	\$ 6,000.00
Employee #2	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
Total Taxable Wages	\$11,000.00	\$11,000.00

In the second quarter, Employee #1 is paid \$18,000.00 and Employee #2 is paid \$6,000.00. Both employees' wages exceed the UI and ETT taxable wage limit; however, neither employee exceeded the SDI taxable wage limit.

Second Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 1,000.00	\$18,000.00
Employee #2	<u>\$ 2,000.00</u>	<u>\$ 6,000.00</u>
Total Taxable Wages	\$ 3,000.00	\$24,000.00

In the third quarter, Employee #1 is paid \$16,000.00 and Employee #2 is paid \$6,000.00. Neither employee exceeded the SDI taxable wage limit.

Third Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 0.00	\$16,000.00
Employee #2	<u>\$ 0.00</u>	<u>\$ 6,000.00</u>
Total Taxable Wages	\$ 0.00	\$22,000.00

In the fourth quarter, Employee #1 is paid \$18,000.00 and Employee #2 is paid \$7,000.00. Neither employee exceeded the SDI taxable wage limit.

Fourth Quarter Taxable Wages	UI and/or ETT	SDI
Employee #1	\$ 0.00	\$18,000.00
Employee #2	<u>\$ 0.00</u>	<u>\$ 7,000.00</u>
Total Taxable Wages	\$ 0.00	\$25,000.00

Taxable Wages -Year End Summary	UI and/or ETT	SDI
Employee #1	\$ 7,000.00	\$58,000.00
Employee #2	\$ 7,000.00	\$24,000.00

HOW TO CALCULATE UI / UI & ETT CONTRIBUTIONS

All UI and ETT contributions due for a quarter must be paid before the filing delinquency date of each quarter (see page 2). However, UI and ETT may be voluntarily paid during the quarter with any deposits of SDI and PIT.

NOTE: If you are not subject to ETT, please disregard the ETT calculations in the following examples.

HOW TO CALCULATE A UI and ETT PREPAYMENT:

Total UI taxable wages for the pay period are \$5,000.00.
The UI rate is 3.4% (.034) and the ETT rate is 0.1% (.001).
When completing the DE 88ALL, please use **your** UI and ETT rate or call EDD's Taxpayer Assistance Center toll-free at 1-888-745-3886 for rate information.

UI Calculation:	UI Taxable Wages	\$ 5,000.00	
	X UI Rate	X .034	
	UI PREPAYMENT	\$ 170.00	(SEE BOX 4A ON SAMPLE COUPON #1)
ETT Calculation:	UI Taxable Wages	\$ 5,000.00	
	X ETT Rate	X .001	
	ETT PREPAYMENT	\$ 5.00	(SEE BOX 4B ON SAMPLE COUPON #1)

HOW TO CALCULATE A UI and ETT QUARTERLY PAYMENT IF PREPAYMENTS HAVE BEEN MADE:

The total UI taxable wages for the quarter are \$11,000.00.
During the quarter, UI prepayments of \$170.00 and ETT prepayments of \$5.00 were made.
The UI rate is 3.4% (.034) and the ETT rate is 0.1% (.001).

UI Calculation:	UI Taxable Wages	\$ 11,000.00	
	X UI Rate	X .034	
	Quarterly UI contributions due	\$ 374.00	
	- UI Prepayment	- 170.00	
	QUARTERLY UI PAYMENT	\$ 204.00	(SEE BOX 4A ON SAMPLE COUPON #2)
ETT Calculation:	UI Taxable Wages	\$ 11,000.00	
	X ETT Rate	X .001	
	Quarterly ETT contributions due	\$ 11.00	
	- ETT Prepayment	- 5.00	
	QUARTERLY ETT PAYMENT	\$ 6.00	(SEE BOX 4B ON SAMPLE COUPON #2)

HOW TO CALCULATE A UI and ETT QUARTERLY PAYMENT IF PREPAYMENTS HAVE NOT BEEN MADE:

The total UI taxable wages for the quarter are \$11,000.00.
The UI rate is 3.4% (.034) and the ETT rate is 0.1% (.001).

UI Calculation:	UI Taxable Wages	\$ 11,000.00	
	X UI Rate	X .034	
	QUARTERLY UI PAYMENT	\$ 374.00	
ETT Calculation:	UI Taxable Wages	\$ 11,000.00	
	X ETT Rate	X .001	
	QUARTERLY ETT PAYMENT	\$ 11.00	

HOW TO CALCULATE SDI WITHHOLDINGS

The SDI withholdings must be included whenever a California PIT deposit is required.

HOW TO CALCULATE AN SDI DEPOSIT:

The total SDI taxable wages for the pay period are \$5,000.00.
The SDI rate is 0.8% (.008).
When completing the DE 88ALL, please use your SDI rate or call EDD's Taxpayer Assistance Center toll-free at 1-888-745-3886 for rate information.

SDI Calculation:	SDI Taxable Wages	\$ 5,000.00
	<u>X</u> SDI Rate	<u>X</u> .008
	SDI DEPOSIT	\$ 40.00 (SEE BOX 4C ON SAMPLE COUPON #1)

HOW TO CALCULATE AN SDI QUARTERLY DEPOSIT IF SDI DEPOSITS HAVE BEEN MADE:

The total SDI taxable wages for the quarter are \$11,000.00.
The SDI deposits made during the quarter are \$40.00.
The SDI rate is 0.8% (.008).

SDI Calculation:	SDI Taxable Wages for the Quarter	\$ 11,000.00
	<u>X</u> SDI Rate	<u>X</u> .008
	Quarterly SDI due	\$ 88.00
	<u>-</u> SDI deposited	<u>-</u> 40.00
	QUARTERLY SDI DEPOSIT	\$ 48.00 (SEE BOX 4C ON SAMPLE COUPON #2)

HOW TO CALCULATE AN SDI QUARTERLY DEPOSIT IF SDI DEPOSITS HAVE NOT BEEN MADE:

The total SDI taxable wages for the quarter are \$11,000.00.
The SDI rate for this example is 0.8% (.008).

SDI Calculation:	SDI Taxable Wages for the Quarter	\$ 11,000.00
	<u>X</u> SDI Rate	<u>X</u> .008
	QUARTERLY SDI DEPOSIT	\$ 88.00

HOW TO CALCULATE PIT WITHHOLDINGS

Example: Wage Bracket Table Method is used to determine amount of PIT withheld based on employees subject wages/salaries.

The total PIT withheld during the pay period is \$600.00.

PIT Calculation: Total PIT withheld = Total PIT to deposit \$600.00 (SEE BOX 4D ON SAMPLE COUPON #1)

HOW TO CALCULATE A PIT QUARTERLY DEPOSIT IF PIT DEPOSITS HAVE BEEN MADE:

Example: The total PIT withheld during the quarter is \$1,700.00.
The total PIT deposited during the quarter is \$1,500.00.

PIT Calculation:	Total PIT Withheld	\$1,700.00	
	- Total PIT Deposited	- \$1,500.00	
	QUARTERLY PIT DEPOSIT	\$200.00	(SEE BOX 4D ON SAMPLE COUPON #2)

HOW TO CALCULATE A PIT QUARTERLY DEPOSIT IF PIT DEPOSITS HAVE NOT BEEN MADE:

The total PIT withheld during the quarter is \$250.00.

PIT Calculation:	Total PIT Withheld	\$250.00	
	- Total PIT Deposited	- \$0.00	
	QUARTERLY PIT DEPOSIT	\$250.00	

HOW TO CALCULATE PENALTY AND INTEREST FOR A LATE QUARTERLY DEPOSIT

A 10% penalty, and interest, will be charged on late Next Banking Day, Semiweekly, Monthly, and Quarterly deposit payment(s). Penalty and interest will be charged on the UI and ETT Contributions, and the SDI and PIT Withholdings. For calculating interest, the daily interest factor for January 1, 2008, through June 30, 2008, is .000219*. Beginning July 1, 2008, please call the Taxpayer Assistance Center at 1-888-745-3886 for the daily interest factor.

Example: A Quarterly deposit payment is due on April 1, 2008, and is delinquent on May 1, 2008.
The Quarterly deposit is postmarked May 10, 2008, and is considered 10 days late.
The UI is \$204.00.
The ETT is \$6.00.
The SDI withheld is \$48.00.
The PIT withheld is \$200.00.
The penalty for a late payment is 10% (.10).
The daily interest factor for a late deposit payment is 0.0219% (.000219).

<u>Calculation:</u>	UI Contributions	\$ 204.00	
	ETT Contributions	6.00	
	SDI Withheld	48.00	
+	PIT Withheld	+ 200.00	
	Deposit Amount Subject to Penalty	\$ 458.00	
x	10% Penalty	x .10	
	Penalty	\$ 45.80	(ENTER IN BOX 4E ON SAMPLE COUPON #2)
+	Deposit Amount	458.00	
	Amount Subject to Interest	\$ 503.80	
x	Daily Interest Factor*	x .000219	
	Daily Interest	.110332	
x	Number of Days Late	x 10	
	Interest	\$ 1.10	(ENTER IN BOX 4F ON SAMPLE COUPON #2)

SAMPLE COUPON # 1

	EDD Employment Development Department State of California	<h2 style="margin:0;">PAYROLL TAX DEPOSIT DE 88ALL</h2> (TYPE OR PRINT IN BLACK INK ONLY)	2008	Rate Tax	4. DEPOSIT AMOUNTS:																																																								
	1. PAY DATE: MUST BE COMPLETED <div style="border:1px solid black; padding:2px; display: inline-block; margin-bottom: 5px;">0 1 2 5 0 8</div> (Last PAY DATE covered by deposit)	2. DEPOSIT SCHEDULE: (MUST MARK ONE BOX) NEXT BANKING DAY <input type="checkbox"/> SEMIWEEKLY <input type="checkbox"/> MONTHLY <input checked="" type="checkbox"/> QUARTERLY <input type="checkbox"/>	Employer Name SANDRA JONES Employer DBA ABC COMPANY	3. QUARTER COVERED <div style="border:1px solid black; padding:2px; display: inline-block; margin-bottom: 5px;">0 8 1</div>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:5%;">A)</td> <td style="width:10%;">UI</td> <td style="width:5%;">1</td> <td style="width:5%;">7</td> <td style="width:5%;">0</td> <td style="width:5%;">0</td> <td style="width:5%;">0</td> <td style="width:5%;">0</td> </tr> <tr> <td>B)</td> <td>ETT</td> <td>5</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>C)</td> <td>SDI</td> <td>4</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>D)</td> <td>California PIT</td> <td>6</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>E)</td> <td>Penalty</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>F)</td> <td>Interest</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>G)</td> <td>TOTAL PAID \$</td> <td>8</td> <td>1</td> <td>5</td> <td>0</td> <td>0</td> <td>0</td> </tr> </table>	A)	UI	1	7	0	0	0	0	B)	ETT	5	0	0	0	0	0	C)	SDI	4	0	0	0	0	0	D)	California PIT	6	0	0	0	0	0	E)	Penalty							F)	Interest							G)	TOTAL PAID \$	8	1	5	0	0	0
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EMPLOYMENT DEVELOPMENT DEPARTMENT 01880698		PREPARER'S SIGNATURE X <i>Sandra Jones</i>		TELEPHONE NO. (999) 555-1212		DEPARTMENT USE ONLY <div style="border:1px solid black; width:40px; height:20px; margin:0 auto;"></div>	DE 88ALL Rev. 16 (1-04)																																																						

PAY THIS AMOUNT
 TOTAL LINES A THROUGH F.
 DO NOT FOLD OR STAPLE.
 Make check payable to EDD.

SAMPLE COUPON # 2

	EDD Employment Development Department State of California	<h2 style="margin:0;">PAYROLL TAX DEPOSIT DE 88ALL</h2> (TYPE OR PRINT IN BLACK INK ONLY)	2008	Rate Tax	4. DEPOSIT AMOUNTS:																																																								
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PAY THIS AMOUNT
 TOTAL LINES A THROUGH F.
 DO NOT FOLD OR STAPLE.
 Make check payable to EDD.

WORKSHEET FOR:

PAY DATE

PAYMENT QUARTER

TAX

TAXABLE WAGE LIMITS

UI - First \$ 7,000.00 in wages per employee per year
 ETT - First \$ 7,000.00 in wages per employee per year
 SDI - First \$ 86,698.00 in wages per employee per year

LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X 10% (.10) PENALTY _____ = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ X _____ (AMOUNT OF DAILY INTEREST) (NUMBER OF DAYS LATE) _____ = _____

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

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UI - First \$ 7,000.00 in wages per employee per year
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 SDI - First \$ 86,698.00 in wages per employee per year

LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X 10% (.10) PENALTY _____ = _____

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LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

WORKSHEET FOR:

PAY DATE

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TAX

UI - First \$ 7,000.00 in wages per employee per year
 ETT - First \$ 7,000.00 in wages per employee per year
 SDI - First \$ 86,698.00 in wages per employee per year

TAXABLE WAGE LIMITS

LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X 10% (.10) PENALTY _____ = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ X _____ = _____
(AMOUNT OF DAILY INTEREST) (NUMBER OF DAYS LATE)

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

WORKSHEET FOR:

PAY DATE

PAYMENT QUARTER

TAX

UI - First \$ 7,000.00 in wages per employee per year
 ETT - First \$ 7,000.00 in wages per employee per year
 SDI - First \$ 86,698.00 in wages per employee per year

TAXABLE WAGE LIMITS

LINE A: UI TAXABLE WAGES _____ X UI RATE = UI TAXES DUE _____ - UI PREPAYMENTS _____ = _____

LINE B: ETT TAXABLE WAGES _____ X ETT RATE = ETT TAXES DUE _____ - ETT PREPAYMENTS _____ = _____

LINE C: SDI TAXABLE WAGES _____ X SDI RATE = SDI TAXES DUE _____ - SDI DEPOSITS _____ = _____

LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD _____ - PIT DEPOSITS _____ = _____

LINE E: PENALTY (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, & D) X 10% (.10) PENALTY _____ = _____

LINE F: INTEREST (IF APPLICABLE) _____ (SUBTOTAL OF LINES A, B, C, D, & E) X _____ X _____ = _____
(AMOUNT OF DAILY INTEREST) (NUMBER OF DAYS LATE)

LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F) _____ = _____

EMPLOYER RECORD OF CALIFORNIA TAX/WITHHOLDING DEPOSITS

PMT NO.	PAY DATE	QTR	UNEMPLOYMENT INSURANCE	EMPLOYMENT TRAINING TAX	STATE DISABILITY INSURANCE	PERSONAL INCOME TAX	TOTAL OF TAXES AND WITHHOLDINGS	PAYMENT DATE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
TOTAL								/

