Employment Development Department
State of California

QUARTERLY CONTRIBUTION RETURN FOR SCHOOL EMPLOYERS

PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

Approved Extension To

QUARTER ENDED _____ DUE _____ DELINQUENT IF NOT POSTMARKED OR RECEIVED BY _____

YR	QTR

Employer Account No.

942-

DEPT. USE ONLY

DO NOT ALTER THIS AREA

P1 P2 C P U S W A

EFFECTIVE DATE Mo. = Day = Yr. =

WIC

A. NUMBER OF EMPLOYEES earning wages during or receiving pay for the pay periods that include the 12th day of the calendar month (enter numerals only). Please complete all fields. Blank fields will be identified as missing data. 1st Month ____ 2nd Month ____ 3rd Month ____

B. TOTAL SUBJECT WAGES PAID THIS QUARTER (Same figure on line M on DE 6) ..... (B)

C. EMPLOYER'S UI CONTRIBUTIONS ____ % Times B ..... (C)

D. ADJUSTMENT TO PRIOR QUARTERS
A DE 938SEF, QUARTERLY REPORT ADJUSTMENT FORM, MUST BE ATTACHED ..... (D)

E. TOTAL TAXES DUE (Add items C and D) ——————> (E)

Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT
INCLUDE EMPLOYER ACCOUNT NUMBER ON CHECK. Do not staple check to return.

DEPT USE

HELP US IMPROVE THE QUALITY OF OUR EMPLOYMENT TAX SERVICES. PLEASE RATE OUR CURRENT SERVICES BY ENTERING THE APPROPRIATE NUMBER IN THE BOX: 4 = EXCELLENT 3 = GOOD 2 = FAIR 1 = POOR

F. BE SURE TO SIGN THIS DECLARATION. I DECLARE that the information herein is true and correct to the best of my knowledge and belief.

Signature _____ Title _____ (Administrator, Accountant, Preparer. etc.) Phone ( ) _____ FAX ( ) _____ Date _____

NOTE: - IMPORTANT Please check the appropriate box: No payroll Enter "0" on line B. ☐ Final return ☐

Individual employees wages that are subject to Unemployment Insurance are reported on: Attached DE 6, Quarterly Wage Report ☐ Magnetic Media ☐

INSTRUCTIONS

Note: For Items A through E, if the amount is zero, enter 0.

ITEM A. Number of Employees – For each of the three months in the quarter, enter the number of employees earning wages during or receiving pay for the pay period(s) that includes the 12th day of each month. Please complete all fields. Blank fields will be identified as missing data.

ITEM B. Total Wages in Subject Employment – Enter the total of ALL UI subject wages paid (refer to the California Employer's Guide, DE 44, Employment and Coverage Situations).

ITEM C. Employer's UI Contributions – Multiply the amount entered in Item B by the employer's UI contribution rate, and enter this calculated amount in C.

ITEM D. Employers who are making an adjustment to a prior quarter must complete and attach a DE 938SEF, Quarterly Return Adjustment Form. The total debit or credit amount indicated on the DE 938SEF must be entered on line D. If no adjustment is being made enter 0. To expedite an adjustment to a prior DE 9423, use a DE 938SEF instead of an amended DE 9423.

ITEM E. Add items C and D. Enter the sum in E. If the sum is zero, enter "0" in Item E and check the box on the front of the return envelope. Make check payable to EMPLOYMENT DEVELOPMENT DEPARTMENT. If a DE 938SEF is attached, the amount remitted should reflect the adjustment.

(EXAMPLE: Item E shows $500.00 due for the quarter. A DE 938SEF is attached for a credit of $200.00. Remittance should be for $300.00.)

ITEM F. Signature of preparer or responsible individual, including title, phone, Fax numbers and date.

INFORMATION

Employer UI contributions are due and payable on the first day of the calendar month following the close of each calendar quarter. Payment shall be delinquent if not paid on or before the last day of such month.

FILING THE RETURN – This return must report all UI subject California wages paid (refer to California Employer's Guide, DE 44, Employment and Coverage Situations).

PENALTY of ten percent (10%) is added for failure to make payment by the delinquent date of the return. An additional ten percent (10%) is added if the return and report of wages is not filed within 60 days of the delinquent date of the return. Interest accrues from the delinquent date for the return.

NOTE: If you combine schools, you must file and pay the final return within 10 days of merging to avoid penalty and interest.

If your school was merged or if a change in district occurred during the period covered by this Quarterly Contribution Return, each district must file a separate return covering only that part of the quarter (or year for income tax forms) during which the particular district operated.

TOTAL WAGES – Means all remuneration payable for personal services when they meet the criteria of UI subject wages. (Refer to California Employer's Guide, DE 44, Employment and Coverage Situations.)

TAXABLE WAGE LIMITED – Total individual employee wages are taxable. There is no wage limit.

IF YOU NEED ASSISTANCE COMPLETING THIS FORM, CONTACT THE EMPLOYMENT DEVELOPMENT DEPARTMENT, SCHOOL EMPLOYEES FUND AT (916) 653-5380.

Mail To: State of California / Employment Development Department
P.O. Box 2482 / Sacramento, CA 95812-2482