

STATEMENT OF AMOUNT DUE FROM WORKER

**CALIFORNIA STATE DISABILITY INSURANCE (SDI) CONTRIBUTIONS*
AND PERSONAL INCOME TAX (PIT) ON REPORTED CASH TIPS**

EMPLOYER	WORKER
ACCOUNT NUMBER	NAME
NAME	ADDRESS
ADDRESS	
	SOCIAL SECURITY NUMBER

- PERIOD COVERED BY REPORT FROM: ___/___/___ TO: ___/___/___
- Amount of Tips Reported by Worker \$ _____
- Amount of California SDI Contributions* due from Worker \$ _____
[Cannot exceed SDI rate in effect for year multiplied by item #2 above]
- Amount of California Personal Income Tax due from Worker \$ _____

EMPLOYER CERTIFICATION

I hereby certify that this worker's regular wages were insufficient to cover the withholding of California State Disability Insurance* and personal income tax amounts shown as due. The worker was given an opportunity to remit these amounts to the employer before this form was submitted to the Employment Development Department.

_____/_____/_____
Preparer's Signature Title Date

WORKER CERTIFICATION

I acknowledge the California tax liability shown above and declare that the information is true and correct to the best of my knowledge.

_____/_____/_____
Worker's Signature Date

Submit entire document with payment to: Employment Development Department
P.O. Box 826880, MIC 96
Sacramento, CA 94280-0001

Please enter worker's Social Security Number on the check.

*Includes Paid Family Leave amounts.

PURPOSE OF FORM

This form may be completed by the employer when a worker's regular wages are insufficient to cover the withholdings for California State Disability Insurance* and personal income taxes due on the cash tips reported to the employer by the worker. Once this form is submitted to the Employment Development Department, the employer will be relieved of the responsibility to pay the SDI and PIT amounts due and the worker will be assessed for these amounts by the Department. [Ref. Section 1088.6 of the California Unemployment Insurance Code (CUIC).]

INSTRUCTIONS TO EMPLOYER

This form is to be used only if the employer is unable to collect the amounts due from the worker. Prepare an original and three copies to be distributed as follows:

- Original and one copy to the worker.
- Second copy is to be attached to the employer's *Annual Reconciliation Statement (DE 7)* and sent to the Department.
- Third copy is to be retained by the employer.

INSTRUCTIONS TO WORKER

California State Disability Insurance contributions* and personal income taxes are the worker's responsibility. However, the employer is liable to pay these contributions to the Employment Development Department and can collect the amounts due from the worker's regular wages or directly from the worker.

If the employer is unable to collect the contributions from the worker, the employer can furnish the worker with a written statement showing the amount unpaid. After the worker receives this statement, the amount due is to be paid by the worker directly to the Department at the address shown on the front of this form. [Ref. Section 987.7 of the CUIC.]

*Includes Paid Family Leave amounts.