



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/File_and_Pay.htm 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.edd.ca.gov/Payroll_Taxes/Electronic_Filing_Registration_and_Payment_Information.htm and 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 \$500	Any Day	15 th of the following month	Monthly
	More than \$500	Any Day	Next Banking Day	Next Banking Day
Semiweekly	Less than \$350	Any Day	Quarterly ²	Quarterly
	\$350 to \$500	Any Day	15 th of the following month	Monthly
	More than \$500	Wed., Thurs., Fri.	Following Wednesday	Semiweekly
	More than \$500	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, 2010 August 2, 2010 November 1, 2010 January 31, 2011	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 UI and ETT 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 or monthly based on the guidelines in the above table.

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 calendar 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 2010 <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 \$93,316.
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 2010 *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 1.1% (.011).

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 SDI Rate</u>	<u>X .011</u>
	SDI DEPOSIT	\$ 55.00 (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 \$55.00.

The SDI rate is 1.1% (.011).

SDI Calculation:	SDI Taxable Wages for the Quarter	\$ 11,000.00
	<u>X SDI Rate</u>	<u>X .011</u>
	Quarterly SDI due	\$ 121.00
	<u>- SDI deposited</u>	<u>- 55.00</u>
	QUARTERLY SDI DEPOSIT	\$ 66.00 (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 1.1% (.011).

SDI Calculation:	SDI Taxable Wages for the Quarter	\$ 11,000.00
	<u>X SDI Rate</u>	<u>X .011</u>
	QUARTERLY SDI DEPOSIT	\$ 121.00

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, 2010 through June 30, 2010, is .000110*.

*Beginning July 1, 2009, 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, 2010, and is delinquent on May 1, 2010.
The Quarterly deposit is postmarked May 10, 2010, and is considered 10 days late.
The UI is \$204.00.
The ETT is \$6.00.
The SDI withheld is \$66.00.
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 0.0110% (.000110).

<u>Calculation:</u>		\$	204.00	
	UI Contributions		6.00	
	ETT Contributions		66.00	
	SDI Withheld		200.00	
	+ PIT Withheld	+	476.00	
	Deposit Amount Subject to Penalty	\$.10	
	x 10% Penalty	x	47.60	
	+ Penalty	\$	476.00	(SEE BOX 4E ON SAMPLE COUPON #2)
	Amount Subject to Interest	\$	523.60	
	x Daily Interest Factor*	x	.057596	
	Daily Interest		10	
	x Number of Days Late	x	0.58	(SEE BOX 4F ON SAMPLE COUPON #2)
	Interest	\$		

SAMPLE COUPON # 1

Employment Development Department State of California		PAYROLL TAX DEPOSIT DE 88ALL		(TYPE OR PRINT IN BLACK INK ONLY)																																																							
		1. PAY DATE: MUST BE COMPLETED <div style="border: 1px solid black; padding: 2px; display: inline-block;"> 0 1 2 2 1 0 </div>		2. DEPOSIT SCHEDULE: 2010 (MUST MARK ONE BOX) <div style="display: flex; justify-content: space-between;"> <div> NEXT BANKING DAY <input type="checkbox"/> SEMIWEEKLY <input type="checkbox"/> MONTHLY <input checked="" type="checkbox"/> QUARTERLY <input type="checkbox"/> </div> <div> A) UI B) ETT C) SDI D) California PIT E) Penalty F) Interest </div> </div>		4. DEPOSIT AMOUNTS: <table border="1" style="width:100%; border-collapse: collapse; text-align: center;"> <tr> <td></td><td></td><td></td><td></td><td>1</td><td>7</td><td>0</td><td>0</td><td>0</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td>5</td><td>0</td><td>0</td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td>5</td><td>5</td><td>0</td><td>0</td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td>6</td><td>0</td><td>0</td><td>0</td><td>0</td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>						1	7	0	0	0						5	0	0						5	5	0	0						6	0	0	0	0																
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PREPARER'S SIGNATURE
 X *Sandra Jones*

TELEPHONE NO.
 (999) 555-1212

DEPARTMENT USE ONLY

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

SAMPLE COUPON # 2

Employment Development Department State of California		PAYROLL TAX DEPOSIT DE 88ALL		(TYPE OR PRINT IN BLACK INK ONLY)																																																							
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PREPARER'S SIGNATURE
 X *Sandra Jones*

TELEPHONE NO.
 (999) 555-1212

DEPARTMENT USE ONLY

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 \$ 93,316.00 in wages per employee per year

LINE A: UI TAXABLE WAGES	<input type="text"/>	X UI RATE <input type="text"/>	UI TAXES = DUE	<input type="text"/>	— UI PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE B: ETT TAXABLE WAGES	<input type="text"/>	X ETT RATE <input type="text"/>	ETT TAXES = DUE	<input type="text"/>	— ETT PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE C: SDI TAXABLE WAGES	<input type="text"/>	X SDI RATE <input type="text"/>	SDI TAXES = DUE	<input type="text"/>	— SDI DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD	<input type="text"/>				— PIT DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE E: PENALTY (IF APPLICABLE)	<input type="text"/>		X 10% (.10) PENALTY				=	<input type="text"/>
LINE F: INTEREST (IF APPLICABLE)	<input type="text"/>		X	<input type="text"/>	X		=	<input type="text"/>
	(SUBTOTAL OF LINES A, B, C, & D)			(AMOUNT OF DAILY INTEREST)	(NUMBER OF DAYS LATE)			
LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F)							=	<input type="text"/>

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 \$ 93,316.00 in wages per employee per year

LINE A: UI TAXABLE WAGES	<input type="text"/>	X UI RATE <input type="text"/>	UI TAXES = DUE	<input type="text"/>	— UI PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE B: ETT TAXABLE WAGES	<input type="text"/>	X ETT RATE <input type="text"/>	ETT TAXES = DUE	<input type="text"/>	— ETT PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE C: SDI TAXABLE WAGES	<input type="text"/>	X SDI RATE <input type="text"/>	SDI TAXES = DUE	<input type="text"/>	— SDI DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD	<input type="text"/>				— PIT DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE E: PENALTY (IF APPLICABLE)	<input type="text"/>		X 10% (.10) PENALTY				=	<input type="text"/>
LINE F: INTEREST (IF APPLICABLE)	<input type="text"/>		X	<input type="text"/>	X		=	<input type="text"/>
	(SUBTOTAL OF LINES A, B, C, & D)			(AMOUNT OF DAILY INTEREST)	(NUMBER OF DAYS LATE)			
LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F)							=	<input type="text"/>

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 \$ 93,316.00 in wages per employee per year

TAXABLE WAGE LIMITS

LINE A: UI TAXABLE WAGES	<input type="text"/>	X UI RATE <input type="text"/>	UI TAXES = DUE	<input type="text"/>	— UI PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE B: ETT TAXABLE WAGES	<input type="text"/>	X ETT RATE <input type="text"/>	ETT TAXES = DUE	<input type="text"/>	— ETT PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE C: SDI TAXABLE WAGES	<input type="text"/>	X SDI RATE <input type="text"/>	SDI TAXES = DUE	<input type="text"/>	— SDI DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD				<input type="text"/>	— PIT DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE E: PENALTY (IF APPLICABLE)	<input type="text"/>		X	10% (.10) PENALTY			=	<input type="text"/>
LINE F: INTEREST (IF APPLICABLE)	<input type="text"/>		X	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
				(AMOUNT OF DAILY INTEREST)	(NUMBER OF DAYS LATE)			
LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F)							=	<input type="text"/>

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 \$ 93,316.00 in wages per employee per year

TAXABLE WAGE LIMITS

LINE A: UI TAXABLE WAGES	<input type="text"/>	X UI RATE <input type="text"/>	UI TAXES = DUE	<input type="text"/>	— UI PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE B: ETT TAXABLE WAGES	<input type="text"/>	X ETT RATE <input type="text"/>	ETT TAXES = DUE	<input type="text"/>	— ETT PREPAYMENTS	<input type="text"/>	=	<input type="text"/>
LINE C: SDI TAXABLE WAGES	<input type="text"/>	X SDI RATE <input type="text"/>	SDI TAXES = DUE	<input type="text"/>	— SDI DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE D: CALIFORNIA PERSONAL INCOME TAX WITHHELD				<input type="text"/>	— PIT DEPOSITS	<input type="text"/>	=	<input type="text"/>
LINE E: PENALTY (IF APPLICABLE)	<input type="text"/>		X	10% (.10) PENALTY			=	<input type="text"/>
LINE F: INTEREST (IF APPLICABLE)	<input type="text"/>		X	<input type="text"/>	X	<input type="text"/>	=	<input type="text"/>
				(AMOUNT OF DAILY INTEREST)	(NUMBER OF DAYS LATE)			
LINE G: TOTAL PAID (TOTAL OF LINES A, B, C, D, E & F)							=	<input type="text"/>

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								

CHANGE OF ADDRESS / ADDRESS CORRECTION AND FINAL REPORT FORM

TO CHANGE / CORRECT A MAILING ADDRESS, OR REPORT A DISCONTINUANCE OF PAYROLL OR BUSINESS WITHOUT A SUCCESSOR - PLEASE COMPLETE THE SECTION BELOW:

YOUR ACCOUNT NUMBER HERE

MAIL TO:

EMPLOYMENT DEVELOPMENT DEPT
FIELD AUDIT & COMPLIANCE DIV - MIC28
P.O. BOX 826880
SACRAMENTO, CA 94280-0001

☐ ADDRESS CHANGE / ADDRESS CORRECTION

NUMBER AND STREET

CITY, STATE, AND ZIP CODE

()

TELEPHONE NUMBER

☐ DISCONTINUED PAYING WAGES

Last wage payment made on ____ / ____ / ____

☐ OUT OF BUSINESS WITHOUT SUCCESSOR

Out of Business date ____ / ____ / ____

REMINDER: If you have discontinued paying wages or you have gone out of business, you have 10 days to file your final *Payroll Tax Deposit* (DE 88) coupon with payment, *Quarterly Wage and Withholding Report* (DE 6), and *Annual Reconciliation Statement* (DE 7).

SIGNATURE / DATE

TITLE () PHONE NUMBER

You can also change your mailing address or inactivate your account online using EDD's EZREG feature. Go to www.edd.ca.gov/Payroll_Taxes/Electronic_Filing_Registration_and_Payment_Information.htm and see E-Services for Business.

TO REPORT OTHER TYPES OF ACCOUNT INFORMATION CHANGES PLEASE USE THE *NOTIFICATION OF CHANGE OF EMPLOYER ACCOUNT INFORMATION* (DE 24) FORM.

YOU MAY OBTAIN THE DE 24 BY ANY OF THE FOLLOWING METHODS LISTED BELOW:

- On the Internet at www.edd.ca.gov/pdf_pub_ctr/de24.pdf
- Request a faxed copy by calling **1-877-547-4503**, then enter Document Number **1120**
- Contact the Taxpayer Assistance Center at **1-888-745-3886**

INSTRUCTIONS FOR COMPLETING PAYROLL TAX DEPOSIT (DE 88ALL) COUPON

The DE 88ALL coupon can be completed one of two ways, either by using your computer screen and completing the form as a fill-in, or by first printing a copy of the blank form and completing it. Please read the instructions below **before** you begin.

Completing coupon as a fill-in using your computer screen:

1. Point your mouse under "Employer Name" on the coupon and click.
2. Type in UPPER CASE.
3. After typing Employer Name, tab to the next section.
4. Continue completing by typing each number in a separate fill-in box.
5. Don't use any dollar signs and commas (examples: 472.03; 2189.50).

Completing coupon using a typewriter or printer:

1. Use 10 point (ten characters per inch) when typing; use Courier font size 12 when using computer equipment.
2. Use black ink.
3. Type in UPPER CASE, with each number in a separate fill-in box.
4. Avoid using italics, script, or variable print typewriters.
5. Don't use any dollar signs and commas (examples: 472.03; 2189.50).

Completing coupon using a pen:

1. Use black ink.
2. Print in CAPITAL LETTERS, with each number in a separate fill-in box.
3. Don't use any dollar signs and commas (examples: 472.03; 2189.50).


General Instructions:

Make sure that your employer account number and business name are entered on the coupon and that the payment amounts are entered in the correct fill-in boxes (for example, UI in the UI box, SDI in the SDI box, etc.).

Do not enter negative or credit amounts on the coupon. If any of the payment amounts are zero, leave the fill-in boxes blank.

- See page 2 for completing Items 1, 2, 3, and 4 on the coupon.
- See page 3 for Payment Due Date information.
- Tax payment and deposit requirement information for Next Banking Day, Semiweekly, Monthly, and Quarterly filers can be found at www.edd.ca.gov/Payroll_Taxes/File_and_Pay.htm on the Internet.
- For more detailed instructions refer to the DE 88ALL-I (Instructions) found at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm. If you have questions or need assistance call us toll-free at 1-888-745-3886.

After completing DE 88ALL coupon, cut along dashed lines and mail with payment to EDD at PO Box 826276, Sacramento CA 94230-6276. **Please write your employer account number and tax period on your check or money order.**

PAYROLL TAX DEPOSIT DE 88ALL		(TYPE OR PRINT IN BLACK INK ONLY)	
 P O BOX 826276 SACRAMENTO, CA 94230-6276 Employer Name Employer DBA Indicate your Account Number here; Please enter on your check		1. PAY DATE: MUST BE COMPLETED [][][][][][] (Last PAY DATE covered by deposit)	
2. DEPOSIT SCHEDULE: (MUST MARK ONE BOX)		4. DEPOSIT AMOUNTS:	
NEXT BANKING DAY []		Rate	Tax
SEMIWEEKLY []		A)	UI
MONTHLY []		B)	ETT
QUARTERLY []		C)	SDI
3. QUARTER COVERED [][][]		D)	California PIT
		E)	Penalty
		F)	Interest
		G) TOTAL PAID \$	[][][][][][][][][][][][]
		PAY THIS AMOUNT	
EMPLOYMENT DEVELOPMENT DEPT.		TOTAL LINES A THROUGH F. DO NOT FOLD OR STAPLE. Make check payable to EDD.	
PREPARER'S SIGNATURE X		TELEPHONE NO. ()	
DEPARTMENT USE ONLY		DE 88ALL Rev. 16 (12-09)	

INSTRUCTIONS FOR COMPLETING ITEMS 1, 2, 3 & 4 ON THE PAYROLL TAX DEPOSIT (DE 88ALL) COUPON

The PAY DATE, DEPOSIT SCHEDULE, and QUARTER COVERED **must** be completed in order to process your payment correctly. **FAILURE TO COMPLETE THESE ITEMS MAY RESULT IN YOUR PAYMENT BEING POSTED TO THE WRONG QUARTER/YEAR AND PENALTY AND INTEREST MAY BE CHARGED.**

ITEM	INSTRUCTIONS		
1. PAY DATE	If your deposit schedule is:		
	NEXT BANKING DAY OR SEMIWEEKLY *	MONTHLY *	QUARTERLY
	Enter the pay date the employees were paid wages.	Enter the last day of the month.	Enter the last day of the quarter (see page 3).
2. DEPOSIT SCHEDULE	See page 3 to determine your deposit schedule based on your federal deposit schedule/requirement AND the amount of California PIT you have withheld. If you do not meet one of the federal deposit schedules you are required to make California payroll tax deposits quarterly.		
3. QUARTER COVERED	Enter the year (YY) and quarter (Q) in which the wages were paid to employees: <ul style="list-style-type: none"> • If your payroll was in January, February or March 2010, use 101; • If your payroll was in April, May or June 2010, use 102; • If your payroll was in July, August or September 2010, use 103; or • If your payroll was in October, November or December 2010, use 104. 		
4. PAYMENT AMOUNTS:	If any of the following amounts are zero, do not enter an amount. Leave the fill-in boxes blank. Do not enter negative or credit amounts.		
A) UI	Enter the amount of UI contributions due (UI taxable wages times your UI tax rate).		
B) ETT	Enter the amount of ETT contributions due (UI taxable wages times the ETT tax rate).		
C) SDI	Enter the amount of SDI due from your employees' wages (SDI taxable wages times the SDI tax rate). SDI tax rate includes a percentage for Paid Family Leave.		
D) CALIFORNIA PIT	Enter the amount of California PIT withheld from your employees' wages.		
E) PENALTY	Enter the amount of penalty due for late payment of payroll taxes due.		
F) INTEREST	Enter the amount of interest due for late payment of payroll taxes due.		
G) TOTAL PAID	Enter the total of Item 4 A) through F).		

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

PAYMENT DUE DATE INFORMATION

Payroll tax payments should be remitted with a properly completed DE 88ALL coupon. **IF THE DE 88ALL COUPON IS IMPROPERLY COMPLETED, YOUR PAYMENT MAY BE POSTED TO THE INCORRECT QUARTER AND/OR YEAR AND INTEREST AND PENALTY MAY BE CHARGED.**

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" box to mark on DE 88/DE 88All
Next Banking Day	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 to \$500	Any day	15th of the following month	Monthly
	More than \$500	Any day	Next Banking Day	Next Banking Day
Semiweekly	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 to \$500	Any day	15th of the following month	Monthly
	More than \$500	Wed., Thur., Fri.	Following Wednesday	Semiweekly
	More than \$500	Sat., Sun., Mon., Tues.	Following Friday	Semiweekly
Monthly	Less than \$350	Any day	Quarterly ²	Quarterly
	\$350 or more	Any day	15th of the following month	Monthly
Quarterly ^{3,4} or Annually ⁵	Less than \$350	Any day	April 30, 2010 August 2, 2010 November 1, 2010 January 31, 2011	Quarterly
	\$350 or more	Any day	15th 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.
- 2 If you have accumulated less than \$350 of PIT and you choose to make an additional deposit before the quarterly due date, designate the "DEPOSIT SCHEDULE" as QUARTERLY on your DE 88 coupon.
- 3 If you are not required to follow one of the above federal deposit schedules/requirements, you are still required to make California payroll tax deposits of accumulated SDI deductions and withholdings quarterly or more often, based on the guidelines in the above table. Information about federal deposit schedules is located 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 UI and ETT 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 or monthly based on the guidelines in the above table.

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 calendar year.

Quarter ending and deposit due dates.

Quarter Ended	Deposit Due by
March 31, 2010	April 30, 2010
June 30, 2010	August 2, 2010
September 30, 2010	November 1, 2010
December 31, 2010	January 31, 2011

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