

## INSTRUCTIONS FOR COMPLETING THE QUARTERLY CONTRIBUTION AND WAGE ADJUSTMENT FORM

The Employment Development Department's (EDD) *Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ) is used to make changes to the *Quarterly Contribution Return and Report of Wages* (DE 9) and the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C).

Complete the DE 9ADJ when you are filing a claim for refund, adjusting the subject wages or taxes, adjusting Personal Income Tax (PIT) wages or withholding, correcting employee(s) Social Security Number(s) (SSN) or name(s), or reporting employee(s) previously not reported to EDD.

Use the following chart to clarify when and how you should notify EDD of adjustments:

TYPE OF ADJUSTMENT	HOW TO MAKE ADJUSTMENT	FORM TO USE
Underpaid UI, ETT, SDI, and/or PIT prior to filing the DE 9.	File a <i>Payroll Tax Deposit</i> (DE 88)* coupon and pay the amount due, including penalty and interest. Indicate the payroll date on the DE 88.	DE 88* ( <b>DO NOT USE A DE 9ADJ</b> )
Overpaid UI, ETT, SDI, and/or PIT on a DE 88 prior to filing the DE 9.	On the next DE 88* for the same calendar quarter, reduce the amount of taxes due by the amount of the overpayment. Do not show credits on the DE 88.	DE 88* ( <b>DO NOT USE A DE 9ADJ</b> )
Overpaid UI, ETT, SDI, and/or PIT on a DE 88 prior to filing the DE 9 and you cannot reduce the overpayment on your next deposit within the quarter.	Claim refund on Line J when you file your DE 9.	File a DE 9 at end of quarter ( <b>DO NOT USE A DE 9ADJ</b> )
Allocated the wrong amounts to specific funds on a DE 88.	DO NOT ADJUST. The EDD will make the necessary adjustments at the end of the quarter when your DE 9 is filed.	No form required.
Provided incorrect UI, ETT, SDI, and/or PIT information on the DE 9.	File a DE 9ADJ with correct information. <b>NOTE:</b> If taxes are due, send a payment for tax amount plus penalty and interest, if any, with the DE 9ADJ.	Complete a DE 9ADJ, Sections I, II, and III, with the correct information.
Incorrect employee SSN or name reported on the DE 9C.	File a DE 9ADJ. Requires two entries in Section IV. For first entry, enter the quarter, incorrect SSN, employee name, and enter zeros in total subject wages, PIT wages, and PIT withheld fields. In second entry, enter the corrected information. <b>Refer to Example #1 on Page 2.</b>	Complete a DE 9ADJ, Sections I and IV.
No SSN reported for employee(s) on the DE 9C.	File a DE 9ADJ. Requires two entries in Section IV. For first entry, enter the quarter, all zeros for the SSN filed, employee name and zeros in the subject wages, PIT wages, and PIT withheld fields. In the second entry, enter the corrected information. <b>Refer to Example #1 on Page 2.</b>	Complete a DE 9ADJ, Sections I and IV.
Employee(s) not previously reported on the DE 9C.	Complete a DE 9ADJ with unreported employee(s) SSN and full name, total subject wages, PIT wages, and PIT withheld by quarter. <b>Refer to Example #2 on Page 2.</b>	Complete a DE 9ADJ, Sections I and IV. <b>NOTE:</b> if a DE 9 has been filed with incorrect information, also complete Section II.
Incorrect wages and/or PIT information for employees previously reported on the DE 9C.	Complete a DE 9ADJ with correct wages and/or PIT information for each employee by quarter. Information provided in annual amounts instead of quarterly will be returned unprocessed. <b>Refer to Example #2 on Page 2.</b>	Complete a DE 9ADJ, Sections I and IV. <b>NOTE:</b> If a DE 9 has been filed with incorrect information, also complete Section II.

**\*Mandatory Electronic Funds Transfer (EFT) filers must remit all SDI/PIT funds by EFT to avoid noncompliance penalties.**

**To complete the *Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ), provide the following information:**

**SECTION I:** Business name, address, employer account number, and the year and quarter to be adjusted. Provide the reason for the adjustment or refund.

**SECTION II:** If you are requesting a refund or adjusting the information originally sent on the DE 9, please provide the following information. (When reporting dollar amounts, use DOLLARS and CENTS.):

- Item A: If you are **only** adjusting the total subject wages paid during the quarter, enter the correct amount that should have been reported.
- Items A through E: For total subject wages and all other adjustments, enter the amounts you should have reported on the DE 9.
- Item F: Enter the subtotal of taxes you should have reported.
- Item G: Enter the total taxes paid.
- Item H: Enter erroneous SDI Contributions (includes Paid Family Leave amount) **not** refunded to employee(s).
- Item I: Enter the total taxes due or overpaid (the difference between Item F minus Item G plus Item H). If taxes are due, enclose a check for payment of contributions and penalty and interest with this form. If taxes are overpaid, a refund will be issued.

If this adjustment changes what you reported on the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C), complete Section IV of the DE 9ADJ.

**SECTION III:** This information is necessary to allow State Disability Insurance (SDI) or California Personal Income Tax (PIT) credit or for a refund to be issued.

State Disability Insurance (includes Paid Family Leave amount) and California Personal Income Tax deductions are employee contributions. The EDD cannot refund these contributions to you unless you first refund the erroneous deductions to the employee(s).

You may claim a credit or refund of PIT overwithheld from an employee's wages when the excess amount is credited or refunded to the employee during the same calendar year and the excess amount is **not** shown on the Form W-2 issued to the employee. If you paid EDD more than the amounts withheld from an employee's wages, and you want a refund, you can adjust the amount reported on this form.

**NOTE:** If you have issued a Form W-2, do not refund the PIT overwithholdings to the employee nor change the PIT withholding amount on the Form W-2. The employee will receive a credit when the California Resident Income Tax Return (Form 540) is filed with the Franchise Tax Board.

**PREPARER OR RESPONSIBLE INDIVIDUAL MUST SIGN FORM, INCLUDING TITLE, PHONE NUMBER, AND DATE. REQUEST FOR REFUNDS OR CREDITS WILL NOT BE PROCESSED WITHOUT A SIGNATURE.**

**SECTION IV:** If it is necessary to add or adjust information that was previously reported on the DE 9C, complete this section of the DE 9ADJ. Do not report negative amounts. Make corrections to the quarter(s) in which the information was originally reported.

TYPE OF ADJUSTMENT	HOW TO MAKE ADJUSTMENT
Incorrect SSN or name reported for employee(s).	For each correction ( <b>NOTE:</b> This correction requires two entries for each employee): 1. Enter the quarter, incorrect SSN, employee full name, and enter zeros in total subject wages, PIT wages, and PIT withheld. 2. Enter the quarter, correct SSN, employee full name, total subject wages, PIT wages, and PIT withheld.
No SSN reported for employee(s).	For each correction ( <b>NOTE:</b> This correction requires two entries for each employee): 1. Enter the quarter, all zeros (000-00-0000) for SSN, employee full name, and enter zeros for total subject wages, PIT wages, and PIT withheld. 2. Enter the quarter, SSN, employee full names, total subject wages, PIT wages, and PIT withheld.
<b>NOTE: If SSN or name changes involve multiple quarters and you have no adjustments to wages and/or PIT information, complete one form to make the changes.</b>	

**EXAMPLE #1** (Incorrect SSN or name reported for employee):

YEAR / QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE, INITIAL, LAST)	TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
11/1	411-11-1111	HARRY L JONES	0.00	0.00	0.00
11/1	455-55-5555	HARRY L JONES	8800.00	8800.00	102.75

TYPE OF ADJUSTMENT	HOW TO MAKE ADJUSTMENT
Employee(s) not previously reported on the DE 9C.	To add unreported employee(s) ( <b>NOTE:</b> This correction only requires one entry for each employee): 1. Enter the quarter, the unreported employee(s) SSN and full name, total subject wages, PIT wages, and PIT withheld.
Incorrect wages and/or PIT information on employee(s) previously reported on the DE 9C.	For each correction ( <b>NOTE:</b> This correction only requires one entry for each employee): 1. Enter the quarter, employee(s) SSN and full name. Enter correct total subject wages, PIT wages, and/or PIT withheld. If no changes to the previously reported information, leave the field blank (do not enter zero).
<b>NOTE: If you have adjustments to wages and/or PIT information in multiple quarters, a separate DE 9ADJ form will need to be completed for each quarter.</b>	

**EXAMPLE #2** (Incorrect PIT information reported):

YEAR / QUARTER	SOCIAL SECURITY NUMBER	EMPLOYEE NAME (FIRST, MIDDLE, INITIAL, LAST)	TOTAL SUBJECT WAGES	PIT WAGES	PIT WITHHELD
11/1	577-77-7777	CHRISTY Z LANG		5400.00	152.00

For assistance in completing the *Quarterly Contribution and Wage Adjustment Form* (DE 9ADJ) or to obtain additional information, contact the Taxpayer Assistance Center at (888) 745-3886. For TTY (non verbal) access, call (800) 547-9565.