EDD Employment
Development
Department
State of California

Electronic Filing Guide

for the Quarterly Wage

and Withholding Program

For information regarding the Employment Development Department (EDD) tax program and online forms, visit EDD.

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For information about tax reporting, payment options, and customer service questions, call between the hours of 8 a.m. and 5 p.m., Pacific Time (PT), Monday through Friday.

Taxpayer Assistance Center
1-888-745-3886

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Customers who are deaf or hard of hearing can reach the EDD through the California Relay Service at:

1-800-735-2929

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 1-888-745-3886 (voice) or TTY 1-800-547-9565.

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California law requires employers to report their employees' wage and withholding information on the *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C).

This guide contains definitions, requirements, technical specifications, and general information for submitting the DE 9C to the EDD electronically and should be used in conjunction with the current tax year's [*California Employer's Guide* (DE 44) (PDF, 2.7 MB)](#). The DE 44 provides detailed information on the wage and withholding reporting requirements.

II. Electronic Reporting Requirement

E-file and E-pay Mandate

California law mandates electronic submission of tax returns, wage reports, and payroll tax deposits for all employers.

For more information, visit [E-file and E-pay Mandate](#).

Non-Compliance Penalty

Effective January 1, 2019, in accordance with section 1114(b) of the [California Unemployment Insurance Code (CUIC)](#), any employer who, without good cause, fails to file a report of wages electronically, will be charged a penalty of $20 per wage item.

Waiver Request

This mandate contains a waiver provision for employers who are unable to electronically submit employment tax returns, wage reports, and payroll tax deposits.

To request a waiver, employers must complete and submit the [*E-file and E-pay Mandate Waiver Request* (DE 1245W) (PDF)](#).

Employers will be notified by mail if their waiver is approved or denied. An approved waiver will be valid for one year. Upon expiration of the approval period, an employer must file and pay electronically or submit a new waiver request to avoid a non-compliance penalty.

The EDD has the following electronic options for filing the DE 9C:

- Direct Entry or Import File
- Upload a Bulk Return File
- Federal/State Employment Taxes (FSET) — Bulk Transmissions

To use the above electronic options, you must be enrolled in the EDD's e-Services for Business. For more information, visit e-Services for Business Tutorials.

Note: e-Services for Business does not accept PDF files. Changing the file extension from PDF to txt will result in an invalid file and you will not be able to upload the file.

e-Services for Business Enrollment

To enroll, go to e-Services for Business. Select **Enroll** and follow the prompts.

To file returns and reports electronically, you must create a username and password. A Third-Party representative, such as tax preparer, bookkeeper, agent, or Certified Public Accountant, must create their own username and password to access and manage their client's employer payroll tax account.

Direct Entry or Import File

The Direct Entry option allows employers to either enter the employee tax and wage information directly or employers can import a Comma Separated Value (CSV) file to populate the required employee information. The format for creating the CSV file is in Appendix A.

To file a return by Direct Entry or to import a CSV file, log into e-Services for Business.

III. Electronic Reporting Options (Continued)

Upload a Bulk Return File

The Upload a Bulk Return File option allows employers to submit their DE 9C information as a file attachment to the EDD electronically using a secure website. The file attachment size limit is 10 MB and must be zipped. The file will be accepted in the following file formats:

- eXtensible Markup Language (XML): To format your DE 9C XML file, refer to Appendix B for the Data Element Rules and a sample XML DE 9C.

- Interstate Conference of Employment Security Agencies (ICESA): To format your DE 9C ICESA file, refer to Appendix C and D for the file specification.

- Magnetic Media Reporting and Electronic Filing (MMREF-1): To format your DE 9C MMREF-1 file, refer to Appendix E and F for the file specification.

To Upload a Bulk Return File, log into e-Services for Business.

Note: There is no test environment for the XML, ICESA, or MMREF-1 file format. However, you can conduct the test using the "Upload a Bulk Return File" option on e-Services for Business. If you can save the attachment, your file format is correct. **Do not submit the test file**. Select "Cancel" after the file successfully attaches to complete the test.

Federal/State Employment Taxes - Bulk Transmissions

The Federal/State Employment Taxes (FSET) program provides a standardized method for making tax payments and reporting employment tax and wage information in XML through a web-service based application-to-application transmission platform.

For more information, visit Federal/State Employment Taxes (FSET) Bulk Transmissions.

Filing Deadline

The last timely date to file the DE 9C is the last day of the month following the close of the calendar quarter. The last timely date is extended to the next business day if it falls on a Saturday, Sunday, or legal holiday.

For more information, refer to the DE 44 (PDF, 2.4 MB).

Late Filing Penalty

Any employer who, without good reason, fails to file their report of wages electronically within 15 calendar days after a specific written demand will be charged a penalty of $20 per wage item.

Adjustments to Wage and Withholding Data

Adjustments to previously filed wage reports can be made through e-Services for Business. For more information:

- Visit e-Services for Business Tutorials.
- Call the Taxpayer Assistance Center at 1-888-745-3886.

Appendix A – CSV Format

CSV Record Layout

A CSV file can be created using Microsoft (MS) Excel, Word, or Notepad. The data should be entered according to the field position layout in the table below:

Field Position	Field Name	Length	Data Type	Description
1	Social Security Number (SSN)	9	Numeric	Enter the employee(s) SSN.
2	First Name	Up to 12	Alpha	The only special character allowed is a hyphen (-).
3	Middle Initial	1	Alpha	This field can be left blank.
4	Last Name	Up to 20	Alpha	The only special character allowed is a hyphen (-).
5	Total Subject Wages	Up to 12	Numeric (2 decimal places)	Enter the amount including dollars/cents with decimal point. Example: $1,234.56 should be entered as 1234.56.
6	Personal Income Tax Wages	Up to 12	Numeric (2 decimal places)	Enter the amount including dollars/cents with decimal point. Example: $1,234.56 should be entered as 1234.56.
7	Personal Income Tax Withheld	Up to 12	Numeric (2 decimal places)	Enter the amount including dollars/cents with decimal point. Example: $1,234.00 should be entered as 1234.00.
8	Wage Plan Code	1	Alpha	Enter A, J, L, P, R, S or U. For the appropriate Wage Plan Code refer to Appendix G.

File Specifications:
- Headers and Footers are not allowed.
- Employee records with duplicate Social Security numbers are not allowed. Employee wage lines should be combined into one line per employee per quarter, unless the amounts must be reported under different wage plan codes, refer to Appendix G.

Sample records in MS Excel

001234567	Jane		Martinez	22321.00	22321.00	5684.00	S
021-36-5478	JANICE		JAN-PAL	1254.00	0.00	0.00	U
123-45-6789	Joe	M	Doe	2556.58	0.00	0.00	J
987-65-4321	Bobby Joe		Prescott	69374.21		0.00	L
154562541	Jr	J	Williams	3465.00	3257.00	251.12	A
232123321	JR		OBRIEN	487759.00	0.00		R
254698745	Alex	j	smith	0.00	9000.00	1500.00	P

File Specifications for MS Excel:
- To format the Social Security number column, select the following:
  Format > Format Cells > Special > Social Security Number
- After formatting the Social Security number column, the dashes and the leading zeros will be added automatically.
- After entering the data, save the file as a CSV (Comma Delimited) (*.csv).

Sample records in MS Word or Notepad

001234567,Jane,,Martinez,22321.00,22321.00,5684.00,S

021-36-5478,JANICE,,JAN-PAL,1254.00,0.00,0.00,U

123-45-6789,Joe,M,Doe,2556.58,0.00,0.00,J

987-65-4321,Bobby Joe,,Prescott,69374.21,,0.00,L

154562541,Jr,J,Williams,3465.00,3257.00,251.12,A

232123321,JR,,OBRIEN,487759.00,0.00,,R

254698745,alex,j,smith,0.00,9000.00,1500.00,P

File Specifications for MS Word or Notepad:
- Enter the comma delimiter ('',") for each data element even if the element is blank.
- After entering the data, save the file as *.txt, and rename the file type from ".txt" to ".csv".

Appendix B – XML Format

DE 9C Data Element Rules

XML Data Element	Description	Field Type	Field Size	Required	Comments
ReturnData.ContentLocation	Unique identifier for transmitter to identify file	A/N	1-30	Mandatory	Identifier can be any combination of letters and numbers. No spaces or special characters.
ReturnData.ReturnHeaderState. ReturnQuarter	DE 9C return quarter	N	1	Mandatory	Required for DE 9C filing. Must be 1, 2, 3, or 4.
ReturnData.ReturnHeaderState. Taxyear	DE 9C return year	N	4	Mandatory	
ReturnData.ReturnHeaderState. ReturnType	Type of return being submitted	A	13	Mandatory	Must be StateCombined for DE 9C filing.
ReturnData.ReturnHeaderState. Form	Tax form ID	A/N		Optional	Must be DE 9C. The EDD does not use this tag to determine the form type.
ReturnData.ReturnHeaderState. FilingAction.Action	Original return designator	A		Mandatory	Must be Original.
ReturnData.ReturnHeaderState. StateEIN.TypeStateEIN	Enumeration for State EIN type	A	20	Mandatory	Must be WithholdingAccountNo.
ReturnData.ReturnHeaderState. StateEIN.StateEIN Value	State Employer Account Number	N	8	Mandatory	
ReturnData.ReturnHeaderState. StateCode	Enumeration for State receiving return	A	2	Mandatory	Must be CA.
ReturnData.ReturnHeaderState. BusinessAddress.BusinessName	Business name	String	1-50	Mandatory	
ReturnData.ReturnHeaderState. BusinessAddress.AddressLine	Business address line	A/N	1-40	Mandatory	
ReturnData.ReturnHeaderState. BusinessAddress.City	Business address (City)	A/N	1-25	Mandatory	
ReturnData.ReturnHeaderState. BusinessAddress.StateOrProvince	Business address (State)	A	2	Mandatory	
ReturnData.ReturnHeaderState. BusinessAddress.ZipCode	Business address (ZIP Code)	N	5, 9, or 12	Mandatory	
ReturnData.StateReturn. StateCombined. NumberOfEmployees	Number of wage items being reported	N	0-7	Mandatory	Employer reported wage item count.
ReturnData.StateReturn. StateCombined.NoPayrollElect	No payroll indicator	Check box	1	Optional	Must be X. Include this tag if employer has no payroll to report.

XML Data Element	Description	Field Type	Field Size	Required	Comments
ReturnData.StateReturn. StateCombined.WHTotalWages	Grand total subject wages	N	3-12	Mandatory	Employer reported total subject wages. Field size does not include decimal point.
ReturnData.StateReturn. StateCombined. TotalIncomeTaxWithheld	Grand total PIT withheld	N	3-12	Mandatory	Employer reported total PIT withheld. Field size does not include decimal point.
ReturnData.StateReturn. StateCombined.WHTaxableWages	Grand total PIT wages	N	3-12	Mandatory	Employer reported total PIT wages. Field size does not include decimal point.
ReturnData.StateReturn. StateCombined.PayRoll.Employee	Wage item record	N/A	N/A	Optional	Up to 399,999 wage items per return.
ReturnData.StateReturn. StateCombined.PayRoll. Employee.SSN	Employee SSN	N	9	Mandatory	
ReturnData.StateReturn. StateCombined.PayRoll. Employee.FirstName	Employee first name	String	1-16	Mandatory	Special characters allowed are ,.'&"- and blank.
ReturnData.StateReturn. StateCombined.PayRoll. Employee.MiddleName	Employee middle initial	A	1	Optional	If no middle initial, do not include tag.
ReturnData.StateReturn. StateCombined.PayRoll. Employee.LastName	Employee last name	String	1-30	Mandatory	Special characters allowed are ,.'&"- and blank.
ReturnData.StateReturn. StateCombined.PayRoll. Employee.TotalWages	Subject wages	N	3-11	Mandatory	Field size does not include decimal point.
ReturnData.StateReturn. StateCombined.PayRoll. Employee.TaxableWages	PIT wages	N	3-11	Mandatory	Field size does not include decimal point.
ReturnData.StateReturn. StateCombined.PayRoll. Employee.TaxWithheld	PIT withheld	N	3-11	Mandatory	Field size does not include decimal point.
ReturnData.StateReturn. StateCombined.PayRoll. Employee.WagePlan	Wage plan code (S, U, J, L, R, A, or P)	A	1	Mandatory	See Appendix G for explanation of codes.
ReturnData.StateReturn. StateCombined.Month1Employees	Month 1 employees	N	1-7	Mandatory	
ReturnData.StateReturn. StateCombined.Month2Employees	Month 2 employees	N	1-7	Mandatory	
ReturnData.StateReturn. StateCombined.Month3Employees	Month 3 employees	N	1-7	Mandatory	

Appendix B – XML Format (Continued)

Sample DE 9C

```
<?xml version="1.0" encoding="UTF-8" ?>
- <ReturnData documentCount="2" xsi:schemaLocation="http://www.irs.gov/efile ReturnDataState.xsd" xmlns="http://www.irs.gov/efile" xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance">
  <ContentLocation>-</ContentLocation>
- <ReturnHeaderState documentId="-">
  <ReturnQuarter>1</ReturnQuarter>
  <Taxyear>2017</Taxyear>
  <ReturnType>StateCombined</ReturnType>
  <Form>DE9C</Form>
- <FilingAction>
  <Action>Original</Action>
    </FilingAction>
- <StateEIN>
  <TypeStateEIN>WithholdingAccountNo</TypeStateEIN>
  <StateEINValue>12345678</StateEINValue>
    </StateEIN>
  <StateCode>CA</StateCode>
- <BusinessAddress>
  <BusinessName>COMPANY NAME</BusinessName>
  <BusinessName>2ND LINE OF COMPANY NAME</BusinessName>
  <AddressLine>COMPANY STREET ADDRESS</AddressLine>
  <City>ANYTOWN</City>
  <StateOrProvince>CA</StateOrProvince>
  <ZipCode>99999</ZipCode>
    </BusinessAddress>
    </ReturnHeaderState>
  - <StateReturn>
  - <StateCombined documentType="Form" documentName="FSET StateCombined" documentId="A">
  <NumberOfEmployees>1</NumberOfEmployees>
  <WHTotalWages>5000.00</WHTotalWages>
  <TotalIncomeTaxWithheld>4000.00</TotalIncomeTaxWithheld>
  <WHTaxableWages>1000.00</WHTaxableWages>
  - <PayRoll>
  - <Employee>
  <SSN>012345678</SSN>
  - <Employee>
  <FirstName>FIRST NAME</FirstName>
  <MiddleName>M</MiddleName>
  <LastName>LAST NAME</LastName>
```

```
    </Employee>
<TotalWages>5000.00</TotalWages>
<TaxableWages>4000.00</TaxableWages>
<TaxWithheld>1000.00</TaxWithheld>
<WagePlan>S</WagePlan>
    </Employee>
    </PayRoll>
<Month1Employees>1</Month1Employees>
<Month2Employees>1</Month2Employees>
<Month3Employees>1</Month3Employees>
    </StateCombined>
    </StateReturn>
    </ReturnData>
```

Appendix C – ICESA Format

ICESA Format Description

The ICESA format was developed to ease the reporting burden on large multi-state employers due to the different reporting formats required by each state.

ICESA File Format Requirements

The following are the ICESA file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Data must be written in uppercase letters only.
- Filename: ICESA.
- 275 position record length.

Name Formatting

Employees' names must be reported as follows:
- All alpha characters must be in uppercase letters.
- The full first and last name of the employee must be reported.
- Each segment (first, middle, last) of the name must be entered in the appropriate field.
- Spelling of the employee name should agree with the spelling on the individual's Social Security card.
- Omit leading titles (e.g., Mr., Mrs.) from the first name field.
- Omit trailing titles (e.g., M.D., D.D.S.) from the last name field.
- Do not use special characters, such as accent marks or apostrophes (hyphens are allowed).
- Do not separate leading letters from the rest of the surname by an apostrophe, special character or a blank. Example: O'Neill should be ONEILL, Doe-Smith should be DOE-SMITH, MC Nab should be MCNAB.

Required State Records

The following record types are mandatory when reporting quarterly DE 9C wage and withholding information to California:
- Code E – Employer Record
- Code S – Employee Record
- Code T – Total Record

Optional State Records

Code A, B, and F Record usage is not required for California reporting. Their presence on the California file is optional.

Code E – Employer Record Layout

Record Name: Code E – Employer Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1	Record Identifier	1	Alpha Character Only. Enter "E". Every employer record must begin with a Code E record.
2-23	Not applicable to California reporting needs	22	Blank fill.
24-73	Employer Name	50	Alphanumeric Characters. Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
74-113	Employer Street Address	40	Alphanumeric Characters. Enter the street address or Post Office box number of the employer. Left justify and blank fill.
114-138	Employer City	25	Alpha Characters Only. Enter the city of the employer. Left justify and blank fill.
139-140	Employer State	2	Alpha Characters Only. Enter the standard Federal Information Processing Standard (FIPS) postal abbreviation (see Appendix G, State Abbreviation Table). If this is a foreign address, enter the two-character country code.
141-148	Not applicable to California reporting needs	8	Blank fill.
149-153	ZIP Code Extension	5	Alphanumeric Characters. Enter the four-digit extension of the ZIP Code, include the hyphen in position 149. If N/A, blank fill.
154-158	ZIP Code	5	Alphanumeric Characters. Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable.
159-275	Not applicable to California reporting needs	117	Blank fill.

Appendix C – ICESA Format (Continued)

Code S – Employee Record Layout

Record Name: Code S – Employee Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1	Record Identifier	1	Alpha Character Only. Enter "S". Every employee must begin with a Code S record.
2-10	Social Security Number	9	Numeric Characters Only. Enter the employee's Social Security number. Omit hyphens.
11-30	Employee Last Name	20	Alpha Characters Only. Enter the employee's full last name. The only special character allowed is a hyphen. Left justify and blank fill.
31-42	Employee First Name	12	Alpha Characters Only. Enter the employee's full first name. The only special character allowed is a hyphen. Left justify and blank fill.
43	Employee Middle Initial	1	Alpha Character Only. Enter the employee's middle initial. If no middle initial, blank fill.
44-45	State Code	2	Numeric Characters Only. Enter 06 for California.
46-63	Not applicable to California reporting needs	18	Blank fill.
64-77	State Quarterly Unemployment Insurance (UI) or State Disability Insurance (SDI) Total Wages	14	Numeric Characters Only. Enter the employee's quarterly wages paid that are subject to UI or SDI taxes. Taxable limitations do not apply. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
78-146	Not applicable to California reporting needs	69	Blank fill.
147-154	State Employer Account Number (SEAN)	8	Numeric Characters Only. Enter the employer's SEAN. Omit hyphens. Example: Enter SEAN 123-4567-8 as 12345678.
155-157	Branch Code	3	Numeric Characters Only. Enter the employer's branch code. If not a branch coded employer, zero fill. Do not leave blank.
158-176	Not applicable to California reporting needs	19	Blank fill.

Code S – Employee Record Layout

Record Name: Code S – Employee Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
177-190	Quarterly Personal Income Tax (PIT) Wages (State Taxable Wages	14	Numeric Characters Only. Enter the employee's quarterly California PIT wages paid even if they were not subject to PIT withholding. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
191-204	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	14	Numeric Characters Only. Enter the employee's quarterly California PIT withheld. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
205-210	Not applicable to California reporting needs	6	Blank fill.
211	Wage Plan Code	1	Alpha Character Only. Enter appropriate Wage Plan Code (see Appendix G, Wage Plan Code Table). Do not leave blank.
212-214	Not applicable to California reporting needs	3	Blank fill.
215-220	Reporting Period	6	Numeric Characters Only. Enter the two-digits for the last month of the quarter and the four-digits for the year. Example: MMYYYY.
221-275	Not applicable to California reporting needs	55	Blank fill.

Appendix C – ICESA Format (Continued)

Code T – Total Record Layout

Record Name: Code T – Total Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1	Record Identifier	1	Alpha Character Only. Enter "T". Every employer record must end with a Code T record.
2-8	Number of Employees	7	Numeric Characters Only. Enter the total number of Code S records from preceding Code E record. Right justify and zero fill.
9-26	Not applicable to California reporting needs	18	Blank fill.
27-40	State Quarterly Unemployment Insurance (UI) or State Disability Insurance (SDI) Total Wages by Employer	14	Numeric Characters Only. Enter the total of amounts in Positions 64-77 of Code S records from the preceding Code E record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
41-198	Not applicable to California reporting needs	158	Blank fill.
199-212	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	Numeric Characters Only. Enter the total of amounts in positions 177-190 of Code S records from the preceding Code E record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
213-226	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withhold)	14	Numeric Characters Only. Enter the total of amounts in positions 191-204 of Code S records from the preceding Code E record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
227-233	Month One Employment for Employer	7	Numeric Characters Only. Enter the total number of employees, full time and part time, who worked during or received pay subject to UI for the payroll period. Right justify and zero fill.
234-240	Month Two Employment for Employer	7	Numeric Characters Only. Enter the total number of employees, full time and part time, who worked during or received pay subject to UI for the payroll period. Right justify and zero fill.
241-247	Month Three Employment for Employer	7	Numeric Characters Only. Enter the total number of employees, full time and part time, who worked during or received pay subject to UI for the payroll period. Right justify and zero fill.
248-275	Not applicable to California reporting needs	28	Blank fill.

No Payroll ICESA File Format Requirements

The following are the no payroll ICESA file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Data must be written in uppercase letters only.
- Filename: ICESA.
- 275 position record length.

Required State Records

The following record types are mandatory when reporting no payroll on the quarterly DE 9C to California:
- Code E – Employer Record
- Code N – No Payroll Record
- Code T – Total Record

Code E – Employer Record Layout

Record Name: Code E – Employer Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1	Record Identifier	1	Alpha Character Only. Enter "E". Every employer must begin with a Code E record.
2-23	Not applicable	22	Blank fill.
24-73	Employer Name	50	Alphanumeric Characters. Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
74-113	Employer Street Address	40	Alphanumeric Characters. Enter the street address or Post Office box number of the employer. Left justify and blank fill.
114-138	Employer City	25	Alpha Characters Only. Enter the city of employer. Left justify and blank fill.
139-140	Employer State	2	Alpha Characters Only. Enter the standard Federal Information Processing Standard (FIPS) postal abbreviation (see Appendix G, State Abbreviation Table). If this is a foreign address, enter the two-character country code.
141-148	Not applicable	8	Blank fill.
149-153	ZIP Code Extension	5	Alphanumeric Characters. Enter the four-digit extension of the ZIP Code, include the hyphen in position 149. If N/A, blank fill.
154-158	ZIP Code	5	Alphanumeric Characters. Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable.
159-275	Not applicable	117	Blank fill.

Code N – No Payroll Record Layout

Record Name: Code N – No Payroll Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1	Record Identifier	1	Alpha Character Only. Enter "N".
2-43	Not applicable	42	Blank fill.
44-45	State Code	2	Numeric Characters Only. Enter 06 for California.
46-146	Not applicable	101	Blank fill.
147-154	State Employer Account Number (SEAN)	8	Numeric Characters Only. Enter the employer's SEAN. Omit hyphens. Example: Enter SEAN 123-4567-8 as 12345678.
155-214	Not applicable	60	Blank fill.
215-220	Reporting Period	6	Numeric Characters Only. Enter the two-digits for the last month of the quarter and the four-digits for the year. Example: MMYYYY.
221-275	Not applicable	55	Blank fill.

Code T – Total Record Layout

Record Name: Code T – Total Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1	Record Identifier	1	Alpha Character Only. Enter "T". Every employer record must end with a Code T record.
2-8	Number of Employees	7	Numeric Characters Only. Zero fill.
9-26	Not applicable	18	Blank fill.
27-40	No payroll	14	Numeric Characters Only. Zero fill.
41-198	Not applicable	158	Blank fill.
199-247	No payroll	49	Numeric Characters Only. Zero fill.
248-275	Not applicable	28	Blank fill.

Appendix E – MMREF-1 Format

MMREF-1 Format Description

The federal MMREF-1 format was developed by the Social Security Administration (SSA) to allow employers to report wage information.

MMREF-1 File Format Requirements

The following are the MMREF-1 file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Data must be written in uppercase letters only.
- Filename: MMREF.
- 512 position record length.

Name Formatting

Employees' names must be reported as follows:
- All characters must be in uppercase letters.
- The full first and last name of the employee must be reported.
- Each segment (first, middle, last) of the name must be entered in the appropriate field.
- Spelling of the employee's name should agree with the spelling on the individual's Social Security card.
- Omit leading titles (e.g., Mr., Mrs.) from the first name field.
- Omit trailing titles (e.g., M.D., D.D.S.) from the last name field.
- Do not use special characters, such as accent marks or apostrophes (hyphens are allowed).
- Do not separate leading letters from the rest of the surname by an apostrophe, special character or a blank. Example: O'Neill should be ONEILL, Doe-Smith should be DOE-SMITH, MC Nab should be MCNAB.

Required State Records

The following record types are mandatory when reporting quarterly DE 9C wage and withholding information to California:
- Code RE – Employer Record.
- Code RS – State Supplemental Employee Record.
- Code RST* – State Total Record.

*Due to provisions of section 1088(a) (1) of the CUIC, California has added a State Total Record (Code RST). This record type will not interfere with your annual federal Form W-2 file. However, employers who file in multiple states should not use this record type on files to other states as it may interfere with their processing.

Optional State Records

Code RA, RW, RO, RT, RU, and RF usage is not required for California reporting. Their presence on the California file is optional.

Code RE – Employer Record Layout

Record Name: Code RE – Employer Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1-2	Record Identifier	2	Alpha Characters Only. Enter "RE". Every employer record must begin with a Code RE record.
3-39	Not applicable to California reporting needs	37	Blank fill.
40-96	Employer Name	57	Alphanumeric Characters. Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
97-118	Employer Location Address	22	Alphanumeric Characters. Enter any additional address of the employer information such as suite, floor, or building number. Left justify and blank fill.
119-140	Employer Delivery Address	22	Alphanumeric Characters. Enter the street address or Post Office box number of the employer. Left justify and blank fill.
141-162	Employer City	22	Alpha Characters Only. Enter city of the employer. Left justify and blank filll.
163-164	Employer State	2	Alpha Characters Only. Enter the State Federal Information Processing Standard (FIPS) postal Abbreviation (see Appendix G, State Abbreviation Table). If this is a foreign address, enter the two-character country code.
165-169	ZIP Code	5	Alphanumeric Characters. Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable. If necessary, continue the Foreign Postal Code in Positions 170-173.
170-173	ZIP Code Extension	4	Alphanumeric Characters. Enter the four-digit extension of the ZIP Code. If N/A, blank fill.
174-512	Not applicable to California reporting needs	339	Blank fill.

Code RS – State Supplemental Employee Record Layout

Record Name: Code RS – State Supplemental Employee Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1-2	Record Identifier	2	Alpha Characters Only. Enter "RS". Every employee must begin with a Code RS record.
3-4	State Code	2	Numeric Characters Only. Enter 06 for California.
5-9	Not applicable to California reporting needs	5	Blank fill.
10-18	Social Security Number	9	Numeric Characters Only. Enter the employee's Social Security number. Omit hyphens.
19-33	Employee First Name	15	Alpha Characters Only. Enter the employee's full first name. The only special character allowed is a hyphen. Left justify and blank fill.
34-48	Employee Middle Name or Initial	15	Alpha Characters Only. Enter the employee's middle name or initial. If none, blank fill.
49-68	Employee Last Name	20	Alpha Characters Only. Enter the employee's full last name. The only special character allowed is a hyphen. Left justify and blank fill.
69-194	Not applicable to California reporting needs	126	Blank fill.
195	Wage Plan Code	1	Alpha Character Only. Enter appropriate Wage Plan Code (see Appendix G, Wage Plan Code Table). Do not leave blank.
196	Not applicable to California reporting needs	1	Blank fill.
197-202	Reporting Period	6	Numeric Characters Only. Enter the two-digits for the last month of the quarter and the four-digits for the year. Example: MMYYYY.
203-213	State Quarterly Unemployment Insurance (UI) or State Disability Insurance (SDI) Total Wages	11	Numeric Characters Only. Enter the employee's quarterly wages paid that are subject to UI or SDI taxes. Taxable limitations do not apply. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.

Code RS – State Supplemental Employee Record Layout

Record Name: Code RS – State Supplemental Employee Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
214-247	Not applicable to California reporting needs	34	Blank fill.
248-255	State Employer Account Number (SEAN)	8	Numeric Characters Only. Enter the employer's SEAN. Omit hyphens. Example: Enter SEAN 123-4567-8 as 12345678.
256-258	Branch Code	3	Numeric Characters Only. Enter the employer's branch code. If not a branch coded employer, zero fill. Do not leave blank.
259-275	Not applicable to California reporting needs	17	Blank fill.
276-286	Quarterly Personal Income Tax (PIT) Wages (State Taxable Wages)	11	Numeric Characters Only. Enter the employee's quarterly California PIT wages paid even if they were not subject to PIT withholding. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
287-297	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	11	Numeric Characters Only. Enter the employee's quarterly California PIT withheld. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
298-512	Not applicable to California reporting needs	215	Blank fill.

Code RST – State Total Record Layout

Record Name: Code RST – State Total Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1-3	Record Identifier	3	Alpha Characters Only. Enter "RST". Every employer record must end with a Code RST record.
4-10	Number of Employees	7	Numeric Characters Only. Enter the total number of Code RS records from preceding Code RE record. Right justify and zero fill.
11	Not applicable to California reporting needs	1	Blank fill.
12-13	State Code	2	Numeric Characters Only. Enter 06 for California.
14	Not applicable to California reporting needs	1	Blank fill.
15-28	State Quarterly Unemployment Insurance (UI) or State Disability Insurance (SDI) Total Wages by Employer	14	Numeric Characters Only. Enter the total of amounts in Positions 203-213 of Code RS records from the preceding Code RE record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
29	Not applicable to California reporting needs	1	Blank fill.
30-43	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	Numeric Characters Only. Enter the total of amounts in Positions 276-286 of Code RS records from the preceding Code RE record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.
44	Not applicable to California reporting needs	1	Blank fill.
45-58	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withheld)	14	Numeric Characters Only. Enter the total of amounts in Positions 287-297 of Code RS records from the preceding Code RE record. Include dollars and cents. Omit commas and decimals. Right justify and zero fill. Negative amounts are not acceptable.

Code RST – State Total Record Layout

Record Name: Code RST – State Total Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
59	Not applicable to California reporting needs	1	Blank fill.
60-66	Month One Employment for Employer	7	Numeric Characters Only. Enter the total number of employees, full time and part time, who worked during or received pay subject to Unemployment Insurance (UI) for the payroll period. Right justify and zero fill.
67	Not applicable to California reporting needs	1	Blank fill.
68-74	Month Two Employment for Employer	7	Numeric Characters Only. Enter the total number of employees, full time and part time, who worked during or received pay subject to UI for the payroll period. Right justify and zero fill.
75	Not applicable to California reporting needs	1	Blank fill.
76-82	Month Three Employment for Employer	7	Numeric Characters Only. Enter the total number of employees, fulltime and part time, who worked during or received pay subject to UI for the payroll period. Right justify and zero fill.
83-512	Not applicable to California reporting needs	430	Blank fill.

Appendix F – MMREF-1 "No Payroll" Format

No Payroll MMREF-1 File Format Requirements

The following are the no payroll MMREF-1 file format requirements:
- IBM compatible.
- Must be recorded in American Standard Code for Information Interchange (ASCII) format.
- Data must be written in uppercase letters only.
- Filename: MMREF.
- 512 position record length.

Required State Records

The following record types are mandatory when reporting quarterly DE 9C no payroll to California:
- Code RE – Employer Record
- Code RN – Employee Record
- Code RST – Total Record

Code RE – Employer Record Layout

Record Name: Code RE – Employer Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1-2	Record Identifier	2	Alpha Characters Only. Enter "RE". Every employer record must begin with a Code RE record.
3-39	Not applicable	37	Blank fill.
40-96	Employer Name	57	Alphanumeric Characters. Enter the employer's name exactly as the employer is registered with the EDD. Left justify and blank fill.
97-118	Employer Location Address	22	Alphanumeric Characters. Enter any additional address of the employer information such as suite, floor, or building number. Left justify and blank fill.
119-140	Employer Delivery Address	22	Alphanumeric Characters. Enter street address or Post Office box number of the employer. Left justify and blank fill.
141-162	Employer City	22	Alpha Characters Only. Enter city of the employer. Left justify and blank fill.
163-164	Employer State	2	Alpha Characters Only. Enter the State Federal Information Processing Standard (FIPS) postal Abbreviation (see Appendix G, State Abbreviation Table). If this is a foreign address, enter the two-character country code.
165-169	ZIP Code	5	Alphanumeric Characters. Enter a valid ZIP Code. If this is a foreign address, enter the Foreign Postal Code, if applicable. If necessary, continue the Foreign Postal Code in Positions 170-173.
170-173	ZIP Code Extension	4	Alphanumeric Characters. Enter the four-digit extension of the ZIP Code. If N/A, blank fill.
174-512	Not applicable	339	Blank fill.

Appendix F – MMREF-1 "No Payroll" Format (Continued)

Code RN – No Payroll Record Layout

Record Name: Code RN – No Payroll Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1-2	Record Identifier	2	Alpha Characters Only. Enter "RN".
3-4	State Code	2	Numeric Characters Only. Enter 06 for California.
5-196	Not applicable	192	Blank fill.
197-202	Reporting Period	6	Numeric Characters Only. Enter the two-digits for the last month of the quarter and the four-digits for the year. Example: MMYYYY.
203-213	No payroll	11	Numeric Characters Only. Zero fill.
214-247	Not applicable	34	Blank fill.
248-255	State Employer Account Number (SEAN)	8	Numeric Characters Only. Enter the employer's SEAN. Omit hyphens. Example: Enter SEAN 123-4567-8 as 12345678.
256-275	Not applicable	20	Blank fill.
276-297	No payroll	22	Numeric Characters Only. Zero fill.
298-512	Not applicable	215	Blank fill.

Code RST – State Total Record Layout

Record Name: Code RST – State Total Record

Location	Field	Length	Description and Remarks **Note:** "Blank fill" means to use the spacebar to fill a field.
1-3	Record Identifier	3	Alpha Characters Only. Enter "RST". Every employer record must end with a Code RST record.
4-10	Number of Employees	7	Numeric Characters Only. Zero fill.
11	Not applicable	1	Blank fill.
12-13	State Code	2	Numeric Characters Only. Enter 06 for California.
14	Not applicable	1	Blank fill.
15-82	No payroll	68	Numeric Characters Only. Zero fill.
83-512	Not applicable	430	Blank fill.

Wage Plan Code Table

The Wage Plan Code indicates the types of benefit coverage employees have for their Unemployment Insurance (UI) and State Disability Insurance (SDI) and is correlated with your employer payroll tax account number. This is a required element for each employee on the DE 9C. You may have multiple Wage Plan Codes on one electronic file but only one Wage Plan Code per record.

Use the table below to determine the appropriate Wage Plan Code that pertains to your employees. Do not leave the Wage Plan Code field blank.

Wage Plan Code	Description of Employee Benefit Coverage and Use of Wage Plan Code
S	The employee's total subject wages can be used for UI and SDI benefit purposes. Note: S can also be used for employees who are only subject to Personal Income Tax (PIT) and are being reported under an account that is subject to UI and SDI by reporting 0.00 for subject wages.
U	The employee's total subject wages can be used for Voluntary Plan for Disability Insurance (VPDI) or UI benefit purposes. Used on VPDI accounts covered by a state Tax-Rated or Reimbursable UI plan.
J	The employee's total subject wages can only be used for SDI benefit purposes. Used on accounts not covered by a state Tax-Rated or Reimbursable UI plan.
L	The employee's total subject wages can only be used for VPDI benefit purposes. Used on VPDI accounts not covered by a state Tax-Rated or Reimbursable UI plan.
R	The employee's total subject wages can only be used for UI benefit purposes. This wage plan code is only valid for employees with one of the following DI exclusions when reported on an account subject to UI and SDI or VPDI: • Sole Shareholders who have filed a *Sole Shareholder/Corporate Officer Exclusion Statement (DE 459) (PDF)* and have been approved for a DI exclusion under section 637.1 of the California Unemployment Insurance Code (CUIC). • Third-Party Sick Pay recipients who claim an exclusion under section 931.5 of the CUIC. • Religious Employees who have filed a religious DI exclusion under section 2902 of the CUIC.
A	The employee's total subject wages can only be used for UI benefit purposes. Used on accounts not covered by SDI or VPDI.
P	The employee wages and withholdings are reported under an account that is only subject to California PIT withholding purposes.

Appendix G –Tables (Continued)

Employer Account and Wage Plan Code Correlation Table

| Type | Employment Account Is Subject to the Following: | | | Valid Wage Plan Codes for Account |
	Unemployment Insurance (UI)	Disability Insurance (DI)	Personal Income Tax (PIT)	
Most Employers — **Accounts Subject to UI and SDI**	Tax-Rated or Reimbursable	State Disability Insurance (SDI)	Subject, Not Subject, or PIT Optional	Use: • **R** for employees with a valid SDI exclusion • **S** for employees subject to UI and SDI • **S** for employees only subject to PIT
Other Employer Types — **Accounts Covered Under a Voluntary Plan for Disability Insurance (VPDI)** *(VPDI employers can have employees covered under VPDI and some covered under SDI.)*	Tax-Rated or Reimbursable	VPDI and SDI	Subject, Not Subject, or PIT Optional	Use: • **R** for employees with a valid DI exclusion • **S** for employees covered under UI and SDI • **S** for employees only subject to PIT • **U** for employees covered by UI and VPDI
	Not Subject	VPDI	Subject or Not Subject	Use **L** for all employees
Accounts Not Subject to UI *(Applies to domestic employers who have reported $750 to $999.)*	Not Subject	SDI	Subject, Not Subject, or PIT Optional	Use **J** for all employees
Accounts Not Subject to DI *(Applies to some public entities.)*	Tax-Rated or Reimbursable	Not Subject	Subject, Not Subject, or PIT Optional	Use **A** for all employees
Accounts Only Subject to PIT	Not Subject	Not Subject	Subject or PIT Optional	Use **P** for all wage lines

State Abbreviation Table

This table provides the states of the United States (including the District of Columbia) according to Federal Information Processing Standard 5 (FIPS 5-1).

STATE	ABBREVIATION	STATE	ABBREVIATION
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		