



**Los Angeles County
Office of Education**



**HUMAN
RESOURCE
SYSTEM**

DISTRICT PERSONNEL INFORMATION SERVICES
DIVISION OF SCHOOL FINANCIAL SERVICES

SESSION T

INTRODUCTION TO PAYROLL TAX RECONCILIATION

2023-2024 TRAINING MANUAL

An Official Publication



9300 Imperial Highway
Downey, California 90242-2890
www.lacoe.edu

Debra Duardo, M.S.W., Ed.D., Superintendent

Karen Kimmel, Chief Financial Officer
Business Services

Nkeiruka Benson, Director, School Financial
Services

Yumeka Seabrooks, Assistant Director District
Personnel Information Services Division of
School Financial Services

Los Angeles County Office of Education Date
Published: June 2019
Last Updated: October 2022

Table of Contents

Agenda 1

I. Power Point Presentation 5-41

II. Flow Charts

- a. Overview of Tax Reconciliation Process 45
- b. Current Year Transactions 46
- c. Prior Year Transactions 47

III. Reports

- a. Payroll Audit Register (PAYR095) 51
- b. Control and Reconciliation (PAYR077) 52
- c. Payroll Deposit Recap (PAYR130) 53
- d. Prior Year Payroll Deposit Recap (PAYR131)..... 54
- e. Calendar Year-To-Date Accumulators (PERCYTD)..... 55
- f. W-2 Exception Listing (PAYR172)..... 56-57
- g. Quarterly Totals/Accumulators (PPCNVCHK)..... 58
- h. Quarterly Totals/SWT (PPCNVCHK)..... 59
- i. Quarterly Report of Unemployment Insurance Wages (PAYR202U).... 60
- j. Quarterly Unemployment Insurance Negative Wages Exception Report (PAYR203UE) 61
- k. Quarterly Report of Personal Income Tax Withheld (PAYR202P)..... 62
- l. Quarterly Personal Income Tax Withheld Exception Report (PAYR203PE)..... 63
- m. Quarterly Contribution Return and Report of State Disability Insurance Wages (PAYR202D) 64
- n. Quarterly Disability Insurance Negative wages Exception Report (PAYR204DE) 65
- o. W-2 Confirmation Listing (PAYR172) 66-67

IV. Deposit Recap Screens

- a. Reports Available (1710)..... 71
- b. Tax Deposit Recap (1712) – Current 72
- c. Tax Deposit Recap (1712) – Cancellations 73
- d. Tax Deposit Recap (1712) – Prior Year..... 74

Table of Contents (continued)

V. Spreadsheets	
a. Payroll Recap Spreadsheet.....	77
b. Completed Payroll Recap Spreadsheet	78
c. Calendar Year-To-Date Accumulator Worksheet.....	79
d. Completed Calendar Year-To-Date Accumulator Worksheet	80
e. Completed Tax Activity Receipts Worksheet.....	81

Agenda

- **Welcome and Introductions**
- **Purpose of Tax Reconciliation**
- **Recommended schedule for reconciliation**
- **HRS reports available for use in reconciliation**
- **Tax forms and resources**
- **Later period adjustments**
- **Questions**
- **Evaluation and close of session**

Intentionally left blank

SECTION I.

POWER POINT PRESENTATION

Intentionally left blank



Payroll Tax Reconciliation

Los Angeles County Office of Education

Why Reconcile?

Employer Mandatory Reporting

- IRS Form 941 – payroll tax remittance
- EDD - DE-9 and DE-9423 (SUI, SDI, PIT)
- Accurate W2s – Social Security and IRS

Tax Reconciliation Flow

Payroll Transactions

HRS Reports Generated

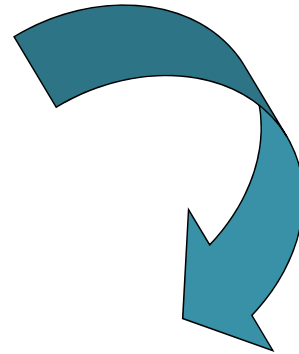
District creates/maintains spreadsheets

District balances the quarter

District prepares and submits required forms

District remits required payments

LACOE submits DE-9C to EDD



Annual Reconciliation Process

W2 Listing and Summary

District analyzes and fixes W2 exceptions and errors

District ensures that 941's and W2s are balanced

LACOE generates W2s

LACOE submits W2 file to SSA

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Where to begin?
Develop and maintain a spreadsheet

DISTRICT Payroll Recap for qtr ending 3/31/2013																	
Issue Date	Schedule No.	Federal Gross	State Gross	OASDI Gross	MEDI Gross	SDI Gro	SUI Gross	Federal Tax	State Tax	Oasdi Tax Employer 6.20%	Oasdi Tax Employee 6.20%	MEDI Tax Employer 1.45%	MEDI Tax Employee 1.45%	SDI Tax #	SUI Tax 1.10%	FED TAX LIABILITY	SCH B
1/2/13	C1F	233,461.04	233,461.04	0.00	245,393.05		263,707.23	38,603.15	13,773.80	0.00	0.00	3,558.22	3,558.22		2,366.78	45,719.59	45,719.59
01/04/13	C5F	797,082.07	797,082.07	4,455.12	823,921.93		852,837.32	57,847.56	10,122.66	276.22	276.22	11,946.87	11,946.87		3,381.22	82,293.73	82,293.73
01/07/13	003	1,014.56	1,014.56	0.00	1,054.08		1,054.08	0.00	0.00	0.00	0.00	15.28	15.28		11.59	30.57	30.57
01/16/13	014	705.54	705.54	761.87	761.87		761.87	52.42	31.17	41.24	41.24	11.05	11.05		8.38	208.93	208.93
01/10/13	E4L	545,231.41	544,704.22	6,311,509.83	644,339.98		5414,433.35	39,470.63	7,397.92	39,131.35	39,131.35	3,943.21	3,943.21		5,356.43	136,419.74	136,419.74
01/10/13	H1L	37,043.98	37,043.98	8,535.34	25,637.46		26,231.46	1,740.33	185.31	523.19	523.19	371.74	371.74		288.55	3,542.80	3,542.80
01/10/13	008	1,969.21	1,969.21	2,117.42	2,117.42		2,117.42	0.00	0.00	131.28	131.28	30.70	30.70		23.29	323.97	140,286.51
01/25/13	E4M	514,728.00	514,728.00	505,377.00	514,728.00		514,728.00	81,910.61	27,409.06	31,333.37	31,333.37	7,463.56	7,463.56		5,662.01	153,104.47	153,104.47
01/25/13	H1M	15,374.33	15,374.33	2,593.60	3,638.75		5,122.73	585.36	45.76	160.56	160.56	153.76	153.76		106.95	1,185.99	160,230.46
01/28/13	024	5,464.40	5,464.40	0.00	3,619.00		5,464.40	0.00	0.00	0.00	0.00	92.48	92.48		60.11	104.35	104.35
01/30/13	028	450.60	450.60	0.00	450.60		450.60	0.00	0.00	0.00	0.00	6.53	6.53		4.36	13.07	
01/30/13	028	(450.60)	(450.60)	0.00	(450.60)		(450.60)	0.00	0.00	0.00	0.00	(6.53)	(6.53)		(4.36)	(13.07)	0.00
01/31/13	C2G	1,436,361.41	1,436,320.41	14,032.80	1,500,818.35		1,646,346.85	205,629.86	70,359.96	870.03	870.03	21,761.87	21,761.87		18,116.42	250,832.66	250,832.66
TOTAL		3,581,105.07	3,586,476.62	116,819.98	3,772,048.87		3,871,065.37	425,480.52	129,325.64	72,473.24	72,473.24	54,634.73	54,634.73		42,551.72	678,828.46	678,828.46
CAL YTD		3,581,105.07	3,586,476.62	116,819.98	3,772,048.87		3,871,065.37	425,480.51	129,325.64	72,473.24	72,473.24	54,634.87	54,634.87		42,551.72	678,828.46	678,828.46
VARIANCE		0.00	0.00	0.00	0.00		0.00	0.01	0.00	(0.08)	(0.08)	(0.14)	(0.14)		0.00	(0.43)	(0.43)
02/10/13	C1G	241,185.60	241,185.60	0.00	253,950.81		278,265.05	40,370.63	14,840.01	0.00	0.00	3,682.23	3,682.23		3,060.32	48,335.26	48,335.26
02/10/13	030	192.00	192.00	0.00	0.00		192.00	0.00	0.00	0.00	0.00	0.00	0.00		2.11	0.00	0.00
02/10/13	030	(191.23)	(191.23)	0.00	(173.65)		(173.65)	0.00	0.00	0.00	0.00	(14.20)	(14.20)		(10.79)	(59.03)	48,276.23
02/10/13	C5G	761,337.33	761,337.33	3,505.16	769,431.17		815,468.37	39,451.10	30,511.84	217.32	217.32	11,156.76	11,156.76		8,370.16	122,199.26	122,199.26
02/10/13	032	51,963.94	51,963.94	1,352.93	55,846.81		55,446.55	3,102.27	579.81	83.88	83.88	809.78	809.78		609.31	4,889.53	127,088.85
02/10/13	E4N	542,376.57	542,351.57	629,038.42	642,157.04		538,397.87	33,137.33	7,319.16	39,000.38	39,000.38	3,311.28	3,311.28		5,322.38	135,761.25	135,761.25
02/10/13	H1N	25,743.33	25,743.33	6,034.92	17,554.40		17,936.40	1,621.73	276.17	374.17	374.17	254.54	254.54		195.78	2,895.14	2,895.14
02/10/13	037	1,749.37	1,749.37	0.00	1,817.50		1,817.50	(666.64)	(154.23)	0.00	0.00	26.35	26.35		19.99	(61.93)	138,032.45
02/25/13	E4O	521,587.00	521,587.00	511,021.00	521,587.00		521,587.00	82,288.66	27,521.47	31,683.30	31,683.30	7,563.01	7,563.01		5,737.46	160,781.29	160,781.29
02/25/13	H1O	36,578.83	36,578.83	8,310.01	27,475.35		27,569.35	1,773.75	179.44	552.42	552.42	338.39	338.39		303.26	3,675.38	164,456.66
02/28/13	C2H	1,434,202.14	1,434,202.14	14,032.80	1,439,377.46		1,645,305.96	205,571.94	71,009.72	870.03	870.03	21,740.97	21,740.97		18,100.57	250,733.95	250,733.95
TOTAL		3,616,616.61	3,616,616.61	117,339.24	3,786,218.43		3,901,063.00	473,226.81	152,051.39	72,781.50	72,781.50	54,329.17	54,329.17		42,911.76	726,648.16	726,648.16
CAL YTD		3,616,616.61	3,616,616.61	117,339.24	3,786,218.43		3,901,063.00	473,226.81	152,051.39	72,781.50	72,781.50	54,329.00	54,329.00		42,868.65	728,647.87	728,647.87
VARIANCE		0.00	0.00	0.00	0.00		0.00	0.00	(0.03)	(0.03)	(0.03)	0.00	0.00		43.10	(0.05)	(0.05)
03/10/13	C1H	242,218.30	242,218.30	0.00	255,073.31		279,387.55	41,466.43	15,040.98	0.00	0.00	3,698.56	3,698.56		3,073.26	48,863.62	48,863.62
03/10/13	C5H	753,664.22	753,664.22	6,735.04	785,225.90		826,296.44	62,890.23	23,353.19	417.57	417.57	11,390.13	11,390.13		8,303.56	106,435.63	106,435.63
03/10/13	060	30,625.58	30,625.58	593.18	32,775.41		32,375.15	1,864.99	370.38	37.15	37.15	475.24	475.24		356.13	2,939.19	109,384.80
03/10/13	E4P	562,584.43	562,317.68	651,051.06	662,684.42		558,386.13	43,310.15	8,807.35	40,383.77	40,383.77	3,603.07	3,603.07		6,142.25	143,295.82	143,295.82
03/10/13	H1P	50,128.68	50,128.68	16,134.87	44,004.39		44,042.39	2,805.51	418.13	1,000.36	1,000.36	638.06	638.06		484.47	6,082.36	143,378.18
03/12/13	067	271.45	271.45	291.88	291.88		291.88	0.00	0.00	18.10	18.10	4.23	4.23		3.21	44.66	44.66
03/18/13	074	1,928.76	1,928.76	1,064.16	2,033.93		2,033.93	227.68	23.58	65.38	65.38	29.58	29.58		22.44	418.79	418.79
03/20/13	077	373.30	373.30	0.00	405.75		405.75	81.95	32.85	0.00	0.00	9.88	9.88		4.46	33.72	33.72
03/25/13	E4Q	516,782.00	516,782.00	505,861.00	516,782.00		516,782.00	82,530.54	27,521.85	31,363.38	31,363.38	7,433.34	7,433.34		5,684.60	160,243.98	160,243.98
03/25/13	H1Q	36,343.71	36,343.71	10,156.09	30,786.48		30,916.48	1,531.35	136.61	629.68	629.68	446.55	446.55		340.08	3,743.80	163,987.79
03/29/13	C2I	1,434,742.82	1,434,736.82	14,032.80	1,500,093.41		1,646,211.31	206,429.96	70,773.35	870.03	870.03	21,751.21	21,751.21		18,108.33	251,671.45	251,671.45
TOTAL		3,635,362.71	3,635,615.96	1,206,226.10	3,839,172.96		3,923,435.51	483,187.25	145,488.27	74,788.02	74,788.02	55,541.86	55,541.86		43,917.79	723,843.00	723,843.00
TOTAL 3 MONTHS		10,839,683.33	10,838,743.33	3,545,141.32	11,390,740.22		11,635,563.88	1,361,834.57	428,465.30	220,046.76	220,046.76	165,165.75	165,165.75		128,651.27	2,132,319.61	2,132,319.61
CAL YTD		10,839,683.33	10,838,743.33	3,545,141.32	11,390,740.22		11,631,651.28	1,361,834.57	428,465.30	220,046.88	220,046.88	165,165.93	165,165.93		128,608.16	2,131,614.45	2,131,614.45
QUARTERLY ACCUM		10,839,683.33	10,838,743.33	3,545,141.32	11,390,740.22		11,631,651.28	1,361,834.57	428,465.30	220,046.88	220,046.88	165,165.93	165,165.93		128,608.16	2,131,614.45	2,131,614.45
VARIANCE		0.00	0.00	0.00	0.00		0.00	0.00	(0.12)	(0.12)	(0.12)	(0.18)	(0.18)		43.10	(0.05)	(0.05)
DESC																	
PRIOR YEAR ADJUSTMENTS																	
Issue Date	Schedule No.	Federal Gross	State Gross	OASDI Gross	MEDI Gross	SDI Gro	SUI Gross	Federal Tax	State Tax	Oasdi Tax Employer 6.20%	Oasdi Tax Employee 6.20%	MEDI Tax Employer 1.45%	MEDI Tax Employee 1.45%	SDI Tax #	SUI Tax 1.10%	FED TAX LIABILITY	SCH B
02/10/13	030	941X	(3,605.12)	(3,605.12)	0.00	0.00	(3,918.50)	(122.48)				(56.82)	(56.82)		(43.10)	(236.12)	

Tools Used for Tax Reconciliation

- **HRS Reports**
 - PAYR130 – Payroll Deposit Recap
 - PAYR077 – Control and Reconciliation Exception Report
- **HRS Function 17 “Tax Deposit Recap”**
 - Current and cancellation screens
 - Not a report, on-line only
- **Bank of America (BofA) Tax Payment Receipts**

Reconciliation Reports

- Accumulator Reports
 - Calendar YTD Accumulators
 - Produced monthly for any payroll activity
 - Quarterly Totals/Accumulators
 - PPCNVCHK – Produced quarterly
 - DE9C state reporting series
 - Produced quarterly

Reconciliation Reports

- **PAYR172 – W2 Exception Listing**
 - Produced monthly
 - Analyze to identify potential year-end issues
- **PAYR172F – W2s Not Issued – Fatal Errors**
 - Produced near end of calendar year
 - Fatal errors will prevent W2 from issuing
- **PAYR172N – W2s Issued With Errors**
 - Produced near end of calendar year

HRS Function 17 Tax Deposit Recap Screens

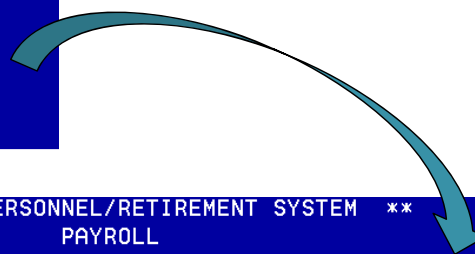
- Shows liability for tax deposits
- Corresponds with each payroll
- Used to enter tax detail on spreadsheet
- Used in conjunction with PAYR130 (Payroll Deposit Recap report)

HRS Function 17 Tax Deposit Recap Screens

```

** PAYROLL/PERSONNEL/RETIREMENT SYSTEM **
      PAYROLL
    REPORTS AVAILABLE

    [ ] DEPOSIT RECAP
    _  FRINGE FUND
    _
    
```



```

** PAYROLL/PERSONNEL/RETIREMENT SYSTEM **      1711
      PAYROLL
    SCHEDULES/CYCLES AVAILABLE

SCHEDULE  ISSUE DATE      SCHEDULE  ISSUE DATE      SCHEDULE  ISSUE DATE
_  E4U     05/24/13        _  140     05/22/13        _  133     05/15/13
_  129     05/13/13        _  128     05/10/13        _  C3J     05/10/13
_  E4T     05/10/13        _  C5J     05/03/13        _  C1J     05/01/13
_  114     04/26/13        _  113     04/25/13        _  H1S     04/25/13
_  E4S     04/25/13        _  109     04/23/13        _  R39     04/22/13
    
```

HRS Function 17 Tax Deposit Recap Screens

* * T A X D E P O S I T R E C A P * *						1712		
CURRENT			PROCESS DATE/TIME	05-15-13	22:25			
TTL	GRS:	27,019.28	FWT	GRS:	25,169.37	SWT	GRS:	25,169.37
SDI	GRS:	.00	SUI	GRS:	26,411.28	PERS	GRS:	2,010.61
STRS	GRS:	21,112.43	FICA	GRS:	5,298.85	MEDI	GRS:	25,061.12
WRK	GRS:	27,019.28						
TYP	DESCRIPTION	AMOUNT	TYP	DESCRIPTION	AMOUNT			
D	OASDI DED	328.55	C	OASDI CON	328.55			
D	MEDCAR DED	363.41	C	MEDCAR CON	363.41			
R	STRS RED	1,689.02	C	STRS CON	1,741.83			
R	PERS RED	160.89	C	PERS CON	274.71			
D	FWT	5,613.75	D	SWT	2,273.54			
D	SDI	.00	C	SUI	290.54			
C	WORK COMP	1,675.18	D	AEIC	.00			

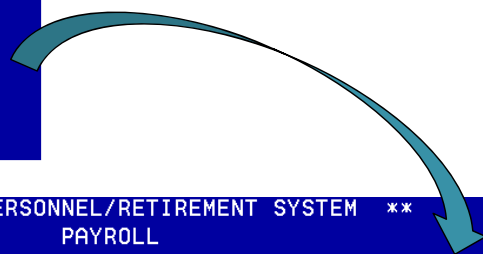
HRS Function 17

Tax Deposit Recap Screens

```

** PAYROLL/PERSONNEL/RETIREMENT SYSTEM **
      PAYROLL
      REPORTS AVAILABLE

- DEPOSIT RECAP
- FRINGE FUND
-
    
```



```

** PAYROLL/PERSONNEL/RETIREMENT SYSTEM **      1711
      PAYROLL
      SCHEDULES/CYCLES AVAILABLE

SCHEDULE  ISSUE DATE      SCHEDULE  ISSUE DATE      SCHEDULE  ISSUE DATE
- E4U      05/24/13      - 140     05/22/13      - 133     05/15/13
- 129      05/13/13      - 128     05/10/13      - C3J     05/10/13
- E4T      05/10/13      - C5J     05/03/13      - C1J     05/01/13
- 114      04/26/13      - 113     04/25/13      - H1S     04/25/13
- E4S      04/25/13      - 109     04/23/13      - R39     04/22/13
    
```

HRS Function 17 Tax Deposit Recap Screens

- Employer Fringe Benefits Screen
- Sorted by fund:
 - OASDI, Medi, SUI, W/C

* * EMPLOYER FRINGE BENEFITS * *		1712		
SCHEDULE	135	ISSUE DATE 05/17/13		
135-C	TOTALS BY FUND			
	OASDI	MEDI	SUI	W/C
	3300	3330	3500	3600
01.2		279.26	226.74	1,277.80
01.3		7.29	5.53	31.17

Payroll Tax Deposit Recap HRS Report PAYR I 30

- Used in conjunction with Function 17
- Produced with each payroll
- Hard copy report generally retained by district as back-up for reconciliation and tax deposits
- Indefinite retention is suggested
- LACOE cannot provide duplicates

Payroll Tax Deposit Recap HRS Report PAYR I 30

- Manual adjustments to balances are reflected *only* here. These adjustments should be posted to your spreadsheet.
- Do not attempt to balance these QTD or YTD totals as some activity may not be reflected

PAYR130/PFS700KK/041588 PERSONNEL/PAYROLL/RETIREMENT SYSTEM PAGE NO. 0001

RUN TIME 21:51:05 PAYROLL PROCESSING RUN DATE 05/15/13
PROCESS DATE 05/15/13 h

SCHEDULE 135 PAYROLL DEPOSIT RECAP
DISTRICT: 10199-L A CO. OFFICE OF EDUCATION *** DEPOSIT RECAP FOR DISTRICT ***

-----* FEDERAL EARNINGS *-----

	WAGES	TAXABLE	RATE	DEPOSIT	TAXABLE	RATE	DEPOSIT
CURRENT	25,169.37	.00	.800	.00	5,298.85	12.400	657.06
COH/ADJ EFF QTD	4,700.00	.00		.00	.00		.00
COH/ADJ EFF YTD	4,700.00	.00		.00	.00		.00
QTD	32,162,703.12	.00		.00	16,425,365.19		2,026,745.28
YTD	76,684,918.04	.00		.00	40,122,205.49		4,975,153.48

-----* FEDERAL TAXES & PAYMENTS *-----

	FMT TAKEN	GARDI TAKEN	MEDICARE TAKEN	ALIC PAYMENTS
CURRENT	5,613.75	328.55	369.41	.00
COH/ADJ EFF QTD	.00	.00	.00	.00
COH/ADJ EFF YTD	.00	.00	.00	.00
QTD	3,758,021.03	1,018,375.92	500,917.84	.00
YTD	8,531,251.35	2,487,575.77	1,197,133.43	.00

-----* STATE EARNINGS & UNEMPLOYMENT CONTRIBUTIONS *-----

	SNT WAGES	SUI TAXABLE	SUI RATE	EMPLOYER CONTRIB
CURRENT	25,169.37	26,411.28	1.100	290.52
COH/ADJ EFF QTD	4,700.00	.00		.00
COH/ADJ EFF YTD	4,700.00	.00		.00
QTD	32,162,703.12	35,737,603.56		399,113.64
YTD	76,684,918.04	85,325,096.88		938,576.07

-----* STATE TAXES & DEPOSITS *-----

	SNT TAKEN	SDI TAKEN	SUI DEPOSIT
CURRENT	2,273.54	.00	290.52
COH/ADJ EFF QTD	.00	.00	.00
COH/ADJ EFF YTD	.00	.00	.00
QTD	1,212,438.17	.00	399,113.64
YTD	2,672,836.50	.00	938,576.07

Control and Reconciliation Exception Report PAYR077

- Issued whenever a manual balance adjustment is entered
- Provides adjustment details to balances reflected on PAYR130 Report
- Message at top identifies adjustment type
- Helps reconcile discrepancies, as manual balance adjustments do not appear elsewhere
- Can help identify processing errors

See example in materials
See Reports tab

Bank of America (BofA) Tax Payment Receipts

- Districts receive a confirmation receipt from BofA whenever a tax payment is received
- Indefinite retention suggested
- Proof of payment to IRS and EDD
- Districts often maintain a separate spreadsheet of tax payments

Accumulator Reports Calendar YTD Accumulators

- Essential tool for reconciling monthly and quarterly tax liabilities
- Totals will ultimately be used to produce W2s
- Produced at end of each month with compounded balances

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Calendar YTD Accumulators

DISTRICT
Payroll Recap for qtr ending

3/31/2013

Issue Date	Schedule No.	Federal Gross	State Gross	OASDI Gross	MEDI Gross	SDI Gro	SUI Gross	Federal Tax	State Tax	Oasdi Tax Employer 6.20%	Oasdi Tax Employee 6.20%	MEDI Tax Employer 1.45%	MEDI Tax Employee 1.45%	SDI Tax #	SUI Tax 1.10%	FED TAX LIABILITY	SCH B
1/2/13	C1F	233,461.04	233,461.04	0.00	245,393.05		263,707.23	38,603.15	13,773.80	0.00	0.00	3,558.22	3,558.22		2,366.78	45,719.59	45,719.59
01/04/13	C5F	797,082.07	797,082.07	4,455.12	823,921.93		852,837.32	57,847.56	10,122.66	276.22	276.22	11,946.87	11,946.87		3,381.22	82,293.73	82,293.73
01/07/13	003	1,014.56	1,014.56	0.00	1,054.08		1,054.08	0.00	0.00	0.00	0.00	15.28	15.28		11.59	30.57	30.57
01/16/13	014	705.54	705.54	761.87	761.87		761.87	0.00	0.00	41.24	41.24	11.05	11.05		8.38	208.93	208.93
01/16/13	E4L	545,231.47	544,704.22	631,150.83	644,338.98		541,433.35	39,470.63	7,397.92	39,131.35	39,131.35	3,943.21	3,943.21		5,356.43	136,419.74	136,419.74
01/16/13	H1L	37,043.98	37,043.98	8,535.34	25,637.46		26,231.46	1,740.93	185.31	523.19	523.19	371.74	371.74		288.55	3,542.80	3,542.80
01/16/13	008	1,969.21	1,969.21	2,117.42	2,117.42		2,117.42	0.00	0.00	131.28	131.28	30.70	30.70		23.29	323.97	140,286.51
01/25/13	E4M	514,728.00	514,728.00	505,377.00	514,728.00		514,728.00	81,910.61	27,409.06	31,333.37	31,333.37	7,463.56	7,463.56		5,662.01	153,104.47	153,104.47
01/25/13	H1M	15,374.33	15,374.33	2,593.60	3,638.75		3,722.75	585.36	45.76	160.56	160.56	153.76	153.76		106.35	1,185.39	160,230.46
01/28/13	024	5,464.40	5,464.40	0.00	3,619.00		5,464.40	0.00	0.00	0.00	0.00	0.00	0.00		60.11	104.35	104.35
01/30/13	028	450.60	450.60	0.00	450.60		450.60	0.00	0.00	0.00	0.00	6.53	6.53		4.36	13.07	
01/30/13	028	(450.60)	(450.60)	0.00	(450.60)		(450.60)	0.00	0.00	0.00	0.00	(6.53)	(6.53)		(4.36)	(13.07)	0.00
01/31/13	C2G	1,436,361.41	1,436,320.41	14,032.80	1500,818.35		1,646,346.85	205,629.86	70,359.96	870.03	870.03	21,761.87	21,761.87		18,116.42	250,832.66	250,832.66
TOTAL		3,581,105.07	3,586,476.62	116,819.98	3,772,048.87		3,871,065.37	425,490.52	129,325.64	72,473.24	72,473.24	54,634.73	54,634.73		42,551.72	678,828.46	678,828.46
CAL YTD		3,581,105.07	3,586,476.62	116,819.98	3,772,048.87		3,871,065.37	425,490.51	129,325.64	72,473.32	72,473.32	54,634.87	54,634.87		42,551.72	678,828.46	678,828.46
VARIANCE		0.00	0.00	0.00	0.00		0.00	0.01	0.00	(0.08)	(0.08)	(0.14)	(0.14)		0.00	(0.43)	(0.43)
02/10/13	C1G	241,185.60	241,185.60	0.00	253,950.81		278,265.05	40,370.63	14,840.01	0.00	0.00	3,682.23	3,682.23		3,060.32	48,335.26	48,335.26
02/10/13	030	192.00	192.00	0.00	0.00		192.00	0.00	0.00	0.00	0.00	0.00	0.00		2.11	0.00	0.00
02/10/13	030	(191.23)	(191.23)	0.00	(173.65)		(173.65)	0.00	0.00	0.00	0.00	(14.20)	(14.20)		(10.79)	(159.03)	48,276.23
02/10/13	C5G	761,337.33	761,337.33	3,505.16	769,431.17		815,468.37	39,451.10	30,517.84	217.32	217.32	11,156.76	11,156.76		8,370.16	122,199.26	122,199.26
02/10/13	032	51,963.94	51,963.94	1,352.93	55,846.81		55,446.55	3,102.27	579.81	83.88	83.88	809.78	809.78		609.31	4,889.53	127,088.85
02/10/13	E4N	542,376.57	542,351.57	629,038.42	642,157.04		538,397.87	33,137.93	7,319.16	39,000.38	39,000.38	3,311.28	3,311.28		5,322.38	135,761.25	135,761.25
02/10/13	H1N	25,743.33	25,743.33	6,034.32	17,554.40		17,796.40	1,627.73	276.17	374.17	374.17	254.54	254.54		195.78	2,885.14	2,885.14
02/10/13	037	1,749.37	1,749.37	0.00	1,817.50		1,817.50	(666.64)	(154.23)	0.00	0.00	26.35	26.35		19.39	(613.33)	138,032.45
02/25/13	E4O	521,587.00	521,587.00	511,021.00	521,587.00		521,587.00	82,288.66	27,521.47	31,683.30	31,683.30	7,563.01	7,563.01		5,737.46	160,781.29	160,781.29
02/25/13	H1O	36,578.83	36,578.83	8,910.21	27,475.35		27,569.35	1,773.75	179.44	552.42	552.42	338.39	338.39		303.26	3,675.38	164,456.66
02/28/13	C2H	1,434,202.14	1,434,202.14	14,032.80	1,439,377.46		1,645,305.96	205,571.94	71,009.72	870.03	870.03	21,740.97	21,740.97		18,100.57	250,733.95	250,733.95
TOTAL		3,616,616.61	3,616,616.61	117,335.24	3,786,218.43		3,901,063.00	473,226.81	152,051.39	72,781.50	72,781.50	54,329.17	54,329.17		42,911.76	726,648.16	726,648.16
CAL YTD		3,616,616.61	3,616,616.61	117,335.24	3,786,218.43		3,901,063.00	473,226.81	152,051.39	72,781.53	72,781.53	54,329.00	54,329.00		42,868.65	728,647.87	728,647.87
VARIANCE		0.00	25.00	0.00	0.00		3,918.60	0.00	0.00	(0.03)	(0.03)	0.00	0.00		43.10	(0.05)	(0.05)
03/10/13	C1H	242,218.30	242,218.30	0.00	255,073.31		279,387.55	41,466.43	15,040.98	0.00	0.00	3,698.56	3,698.56		3,073.26	48,863.62	48,863.62
03/10/13	C5H	753,664.22	753,664.22	6,735.04	785,225.90		812,396.44	82,890.23	23,353.19	417.57	417.57	11,390.13	11,390.13		8,303.56	106,435.63	106,435.63
03/10/13	060	30,625.58	30,625.58	593.18	32,775.41		32,375.15	1,864.39	370.38	37.15	37.15	475.24	475.24		356.13	2,389.19	109,384.80
03/10/13	E4P	562,584.43	562,317.68	651,051.06	662,634.42		558,386.13	43,310.15	8,807.35	40,383.77	40,383.77	3,603.07	3,603.07		6,142.25	143,295.82	143,295.82
03/10/13	H1P	50,128.68	50,128.68	16,134.87	44,004.39		44,042.39	2,805.51	418.13	1,000.36	1,000.36	638.06	638.06		484.47	6,082.36	143,378.18
03/12/13	067	271.45	271.45	291.88	291.88		291.88	0.00	0.00	18.10	18.10	4.23	4.23		3.21	44.66	44.66
03/18/13	074	1,928.76	1,928.76	1,064.16	2,033.93		2,033.93	227.68	23.58	65.38	65.38	29.58	29.58		22.44	418.79	418.79
03/20/13	077	373.30	373.30	0.00	405.75		405.75	81.95	32.85	0.00	0.00	5.88	5.88		4.46	33.72	33.72
03/25/13	E4Q	516,782.00	516,782.00	505,861.00	516,782.00		516,782.00	82,530.54	27,515.85	31,363.38	31,363.38	7,433.34	7,433.34		5,684.60	160,243.98	160,243.98
03/25/13	H1Q	36,343.71	36,343.71	10,156.09	30,786.48		30,916.48	1,531.35	136.61	629.68	629.68	446.55	446.55		340.08	3,743.80	163,387.79
03/29/13	C2I	1,434,742.82	1,434,736.82	14,032.80	1,500,093.41		1,646,211.31	206,428.96	70,773.35	870.03	870.03	21,751.21	21,751.21		18,108.33	251,671.45	251,671.45
TOTAL		3,635,362.71	3,635,615.96	1,206,226.10	3,830,722.96		3,923,435.51	483,187.25	145,488.27	74,788.02	74,788.02	55,541.86	55,541.86		43,917.19	723,843.00	723,843.00
TOTAL 3 MONTHS		10,839,683.33	10,838,743.33	3,545,141.32	11,390,740.22		11,635,563.88	1,361,834.57	428,465.30	220,046.76	220,046.76	165,165.75	165,165.75		128,651.27	2,132,319.61	2,132,319.61
CAL YTD		10,839,683.33	10,838,743.33	3,545,141.32	11,390,740.22		11,631,651.28	1,361,834.57	428,465.30	220,046.88	220,046.88	165,165.33	165,165.33		128,608.16	2,131,671.45	2,131,671.45
QUARTERLY ACCUM		10,839,683.33	10,838,743.33	3,545,141.32	11,390,740.22		11,631,651.28	1,361,834.57	428,465.30	220,046.88	220,046.88	165,165.33	165,165.33		128,608.16	2,131,671.45	2,131,671.45
VARIANCE		0.00	0.00	0.00	0.00		3,918.60	0.00	0.00	(0.12)	(0.12)	(0.18)	(0.18)		43.10	(0.05)	(0.05)
DESC		10,838,743.33	10,838,743.33	3,545,141.32	11,390,740.22		11,635,563.88	428,465.30	0.00	0.00	0.00	0.00	0.00		43.10	128,651.25	128,651.25
VARIANCE		0.00	0.00	0.00	0.00		3,918.60	0.00	0.00	0.00	0.00	0.00	0.00		43.10	128,651.25	128,651.25
PRIOR YEAR ADJUSTMENTS																	
Issue Date	Schedule No.	Federal Gross	State Gross	OASDI Gross	MEDI Gross	SDI Gro	SUI Gross	Federal Tax	State Tax	Oasdi Tax Employer 6.20%	Oasdi Tax Employee 6.20%	MEDI Tax Employer 1.45%	MEDI Tax Employee 1.45%	SDI Tax #	SUI Tax 1.10%	FED TAX LIABILITY	SCH B
02/10/13	030	941X	(3,605.12)	(3,605.12)	0.00	0.00	(3,918.60)	(122.48)				(56.82)	(56.82)		(43.10)	(236.12)	

Accumulator Reports Quarterly Totals/Accumulators

PPCNVCHK

- Produced quarterly for any payroll activity
- Reflects district grosses and district quarterly balances
- Not recommended to use for balancing

Accumulator Reports DE9C Series

- DE9C series reports are used by districts to prepare the DE9 and DE9423 forms for submission to EDD
- LACOE transmits DE9C series electronically to EDD quarterly
- DE9C series includes:
 - PAYR202U – Unemployment Insurance Wages
 - PAYR202P – Personal Income Tax Withheld (State)
 - PAYR202D - State Disability Insurance
 - Related exception reports

IRS Form 941

- Information from spreadsheet is used to complete Form 941
- Used to report tax liabilities and payments quarterly to the IRS
- Form 941 totals should agree with W2 totals
- IRS and SSA share this information

Employer Mandatory Reporting

IRS Form 941

Form **941 for 2013: Employer's QUARTERLY Federal Tax Return** 950113
 (Rev. January 2013) Department of the Treasury – Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Report for this Quarter of 2013
 (Check one.)

1: January, February, March
 2: April, May, June
 3: July, August, September
 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax Check and go to line 6.

	Column 1		Column 2
5a Taxable social security wages . . .	<input type="text"/>	× .124 =	<input type="text"/>
5b Taxable social security tips	<input type="text"/>	× .124 =	<input type="text"/>
5c Taxable Medicare wages & tips . . .	<input type="text"/>	× .029 =	<input type="text"/>
5d Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/>	× .009 =	<input type="text"/>

Employer Mandatory Reporting

IRS Schedule B

Schedule B (Form 941):

Report of Tax Liability for Semiweekly Schedule Depositors

(Rev. June 2011)

Department of the Treasury – Internal Revenue Service

960311

OMB No. 1545-0029

(EIN)
Employer identification number -

Name (not your trade name)

Calendar year (Also check quarter)

Report for this Quarter...
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1	<input type="text"/>	9	<input type="text"/>	17	<input type="text"/>	25	<input type="text"/>	Tax liability for Month 1 <input type="text"/>
2	<input type="text"/>	10	<input type="text"/>	18	<input type="text"/>	26	<input type="text"/>	
3	<input type="text"/>	11	<input type="text"/>	19	<input type="text"/>	27	<input type="text"/>	
4	<input type="text"/>	12	<input type="text"/>	20	<input type="text"/>	28	<input type="text"/>	
5	<input type="text"/>	13	<input type="text"/>	21	<input type="text"/>	29	<input type="text"/>	
6	<input type="text"/>	14	<input type="text"/>	22	<input type="text"/>	30	<input type="text"/>	
7	<input type="text"/>	15	<input type="text"/>	23	<input type="text"/>	31	<input type="text"/>	
8	<input type="text"/>	16	<input type="text"/>	24	<input type="text"/>			

Employer Mandatory Reporting

EDD Form DE9

EDD Employment Development Department
State of California

QUARTERLY CONTRIBUTION RETURN AND REPORT OF WAGES

REMINDER: File your DE 9 and DE 9C together.

PLEASE TYPE THIS FORM—DO NOT ALTER PREPRINTED INFORMATION

00090112

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY

YR QTR

QUARTER ENDED DUE

EMPLOYER ACCOUNT NO.

DO NOT ALTER THIS AREA

DEPT. USE ONLY

P: C: U: S: A: T: Mo. Day Yr. EFFECTIVE DATE

A. NO WAGES PAID THIS QUARTER B. OUT OF BUSINESS/NO EMPLOYEES

FEIN

ADDITIONAL FEINS

B1. OUT OF BUSINESS DATE

C. TOTAL SUBJECT WAGES PAID THIS QUARTER

D. UNEMPLOYMENT INSURANCE (UI) (Total Employee Wages up to \$ per employee per calendar year)

(D1) UI Rate % TIMES (D2) UI TAXABLE WAGES FOR THE QUARTER = (D3) UI CONTRIBUTIONS 0:00

Employer Mandatory Reporting

EDD Form 9423



QUARTERLY CONTRIBUTION RETURN FOR SCHOOL EMPLOYERS
PLEASE TYPE THIS FORM - DO NOT ALTER PREPRINTED INFORMATION

Save

APPROVED EXTENSION TO: _____

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

YR	QTR

Employer Account No. _____

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 L on DE 9C) (B)

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

D. ADJUSTMENT TO PRIOR QUARTERS
QUARTERLY RETURN ADJUSTMENT FORM FOR SCHOOL EMPLOYERS (DE 938SEF), 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



Tax Reconciliation for Year End

Tax Reconciliation for Year End

- Ensure the fourth quarter totals are balanced
- Calendar Year To Date (CYTD) Accumulator Reports are produced at the end of December
- All four quarters should then balance to Final CYTD Accumulator Report

Tax Reconciliation for Year End

- After the last payroll produces in December, current year balances “roll” to prior year
- There is a window of approximately one week after the balances roll when adjustments can be made to prior year
- Adjustments made during this brief window will reflect on W2s and should be accounted for on district fourth quarter spreadsheet and Form 941



Tax Reconciliation for **Prior Year**

Tax Reconciliation for **Prior Year** Actions that may produce a W2c

- Canceling a prior year warrant
- Prior year OASDI/MEDI adjustments
- Workers compensation for prior year
- Cash collection for prior year
- Some TSA refunds

Tax Reconciliation for **Prior Year** Adjustments

- Prior year balance adjustments create W2c's
- Districts send W2c's to SSA and provides copy to employee
- Prior year balance adjustments are maintained separately from current year activity on district spreadsheet
- Form 941X must be submitted to adjust appropriate quarter



Information Resources

Information Resources

The screenshot shows the IRS website's 'Information Resources' page. At the top left is the IRS logo. To the right are links for 'Subscriptions', 'Language', and 'Information For...'. Below these is a search bar with a magnifying glass icon and the word 'Advanced'. A navigation menu contains links for 'Filing', 'Payments', 'Refunds', 'Credits & Deductions', 'News & Events', 'Forms & Pubs', 'Help & Resources', and 'for Tax Pros'. Below the navigation menu are four featured tiles with arrows pointing right: 'File Your Tax Return' (with a man's photo), 'Get Your Refund Status' (with a woman's photo), 'About Your 1099-K' (with a man's photo), and 'IRS.gov En Español' (with a woman's photo). Below these tiles are four columns of links: 'Forms and Pubs' (listing 1040, 1040EZ, 4868, 2848, 941, Pub 15, SS-4, W-4, 4506-T, W-9, and More...), 'Hot Topics' (listing Free File, About Your 1099-K, Pay Your Tax Bill, Earned Income Tax Credit, Affordable Care Act Tax Provisions, and More...), 'Tools' (listing Request an Electronic Filing PIN, Order a Return or Account Transcript, Use the Interactive Tax Assistant, Apply for an EIN Online, First Time Homebuyer Credit Look-up, and More...), and 'Filing & Payment' (listing 'where's my refund?', 'freefile', 'e-file', and 'EFTPS').

www.irs.gov

Information Resources



Social Security
The Official Website of the U.S. Social Security Administration

Sign In to my Social Security | FAQs | Contact Us | [f](#) [t](#) [y](#) [v](#)

Search...

- [Home](#)
- [Employer W-2 Filing](#)
- [Verify SSNs](#)
- [Reconciliation](#)
- [Publications & Forms](#)

Employer Reconciliation Process

What is the Internal Revenue Service/Social Security Administration (IRS/SSA) Reconciliation Process?

The IRS/SSA Reconciliation Process compares the employer's earnings report data processed by SSA with the employer's tax report data processed by IRS. Earnings report data and tax report data, are submitted to SSA and IRS by employers, their representatives, third parties, and agents.

If wage data processed by SSA is less than the amount reported to IRS, we assume that the processed earnings are incorrect. SSA sends a notice and questionnaire, asking the employer to explain and resolve the differences. If we do not receive a response after 45 days, we send the employer a second notice. If the employer still does not respond, we refer the case to IRS for investigation.

How to avoid reconciliation errors

If you are contacted about an earnings reconciliation issue, we suggest you read [Don't Let Your Employees Down](#). This pamphlet provides information on how you can prevent and correct reporting errors on employment returns.

What SSA notices and questionnaires are used in the IRS/SSA Reconciliation Process?

Depending on the information we need from you, you may receive one of the following notices and questionnaires. Remember, if we do not receive a response from our first request within 45 days, we will send you a second request.

Business Services Online

- [Go To Log In](#)
- [Go To Register](#)
- [Go To Complete Phone Registration](#)

Business Services Online (BSO)

Hours of Operation
Monday - Friday: 5 AM - 1 AM ET
Saturday: 5 AM - 11 PM ET
Sunday: 8 AM - 11:30 PM ET

About W-2 Filing

- [Electronic W-2W-2c Filing Handbook](#)
- [Vendor List](#)
- [Helpful Government Resources](#)
- [FIRE \(1099\) Filing Information Returns Electronically](#)

www.socialsecurity.gov/employer

Information Resources

The screenshot shows the EDD website's 'Payroll Taxes' page. At the top, there is a navigation bar with the CA.GOV logo, 'State of California Employment Development Department', and links for 'Contact EDD', 'Office Locator', 'Forms & Publications', and 'Online Services'. A search bar is also present. Below the navigation bar, the page title is 'Home | Payroll Taxes'. The main content area is divided into several sections:

- Overview - Payroll Taxes:** A section with a green arrow icon. It contains introductory text about helping businesses find resources and a link to 'About EDD Tax'. Below this is a survey link for employers and agents.
- New Online Services:** A section with a green arrow icon. It describes expanded e-Services for Business, including registration, reporting, and video tutorials.
- Getting Started/Seminars:** A section with a green arrow icon. It lists links for: 'What are State Payroll Taxes?', 'Am I Required to Register as an Employer?', 'Reporting Requirements', 'Payroll Tax Seminars', 'Recent Changes in Payroll Tax Reporting', and 'Employer's Guides'. A link for 'More Getting Started/Seminars Information' is provided at the bottom.
- Running Your Business:** A section with a green arrow icon. It lists links for: 'File and Pay Taxes', 'New! e-Services for Business', 'Forms and Publications', 'Layoff Alternatives', 'Taxpayer Advocate', and 'Other Business Related Information'. A link for 'More Running Your Business Information' is provided at the bottom.
- Self-Service Options:** A section with a star icon. It lists: 'e-Services for Business', 'Register as an Employer', 'File and Pay Taxes', 'Rates and Withholding', and 'Forms and Publications'.
- Top Links This Month:** A section with an upward arrow icon. It lists: 'Forms and Publications', 'File and Pay Taxes', 'e-Services for Business Information', 'Rates and Withholding', and 'Am I Required to Register as an Employer'.
- FAQs:** A section with a right-pointing arrow icon. It lists 'Payroll Taxes FAQs'.
- Contact Us:** A section with a right-pointing arrow icon. It lists 'About Payroll Taxes'.

www.edd.ca.gov

Information Resources

The screenshot shows the EDD website with the following content:

CA.GOV State of California
Employment Development Department
 Home | Unemployment | Disability | Jobs & Training | Payroll Taxes | Labor Market Info

Home | payroll taxes | **School Employees Fund**

School Employees Fund

Public school districts (kindergarten through 12th grade) and community colleges may elect to participate in the School Employees Fund (SEF), which is a special reimbursable financing method available for school districts.

About the School Employees Fund

SEF is a joint, pooled-risk fund administered by the Employment Development Department (EDD), which collects contributions based upon a percentage of total wages paid by public schools and community college districts. Money deposited in the SEF is used to reimburse the Unemployment Insurance (UI) Fund for the cost of UI benefits paid to former employees of those school employers who have elected this option in lieu of paying the tax-rated method, as is required of private sector employers.

All 72 community college districts and 1,316 county offices of education, public school districts, and charter schools participate in the SEF. They have more than 899,000 employees and pay wages in excess of \$39.2 billion annually.

Historical Information

Assembly Bill 644, passed by the Legislature on July 19, 1978, expanded coverage under the Classified School Employees Fund to all school employees and changed the name to the School Employees Fund. Since 1972, this method of financing has been used by 99 percent of the school employers.

Contribution Rate

All school employers participating in the SEF have the same UI contribution rate. The rate is based on costs incurred by all SEF participants and the SEF balance on December 31 of the applicable year. For State Fiscal Year (SFY) 2013-14, the rate is set at 0.05 percent. The rate for SFY 2012-13 was set at 1.10 percent.

A Local Experience Charge (LEC) with an individual employer rate of 0, 5, 10, or 15 percent is applied to total benefits paid in a quarter. New SEF participants are subject to a 10 percent LEC for the first three complete

Self-Service Options

- e-Services for Business
- Register as an Employer
- File and Pay Taxes
- Rates and Withholding
- Forms and Publications

Top Links This Month

- Forms and Publications
- File and Pay Taxes
- e-Services for Business Information
- Rates and Withholding
- Am I Required to Register as an Employer

FAQs

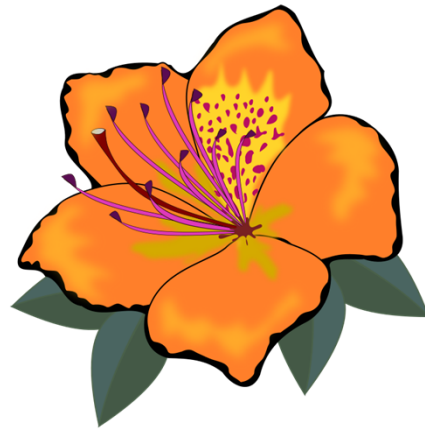
- Payroll Taxes FAQs

Contact Us

- About Payroll Taxes

www.edd.ca.gov

Thank you
Questions?

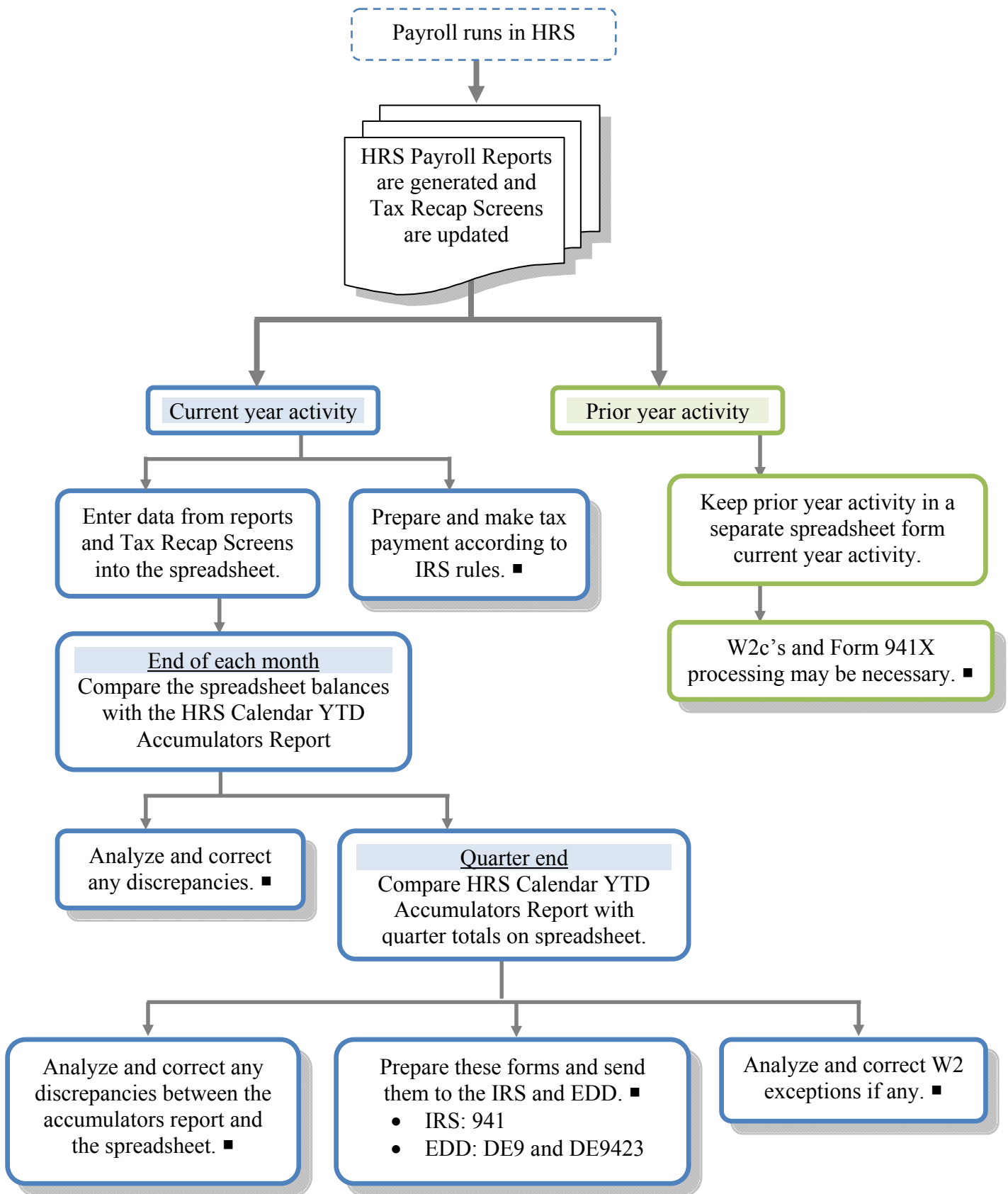


Intentionally left blank

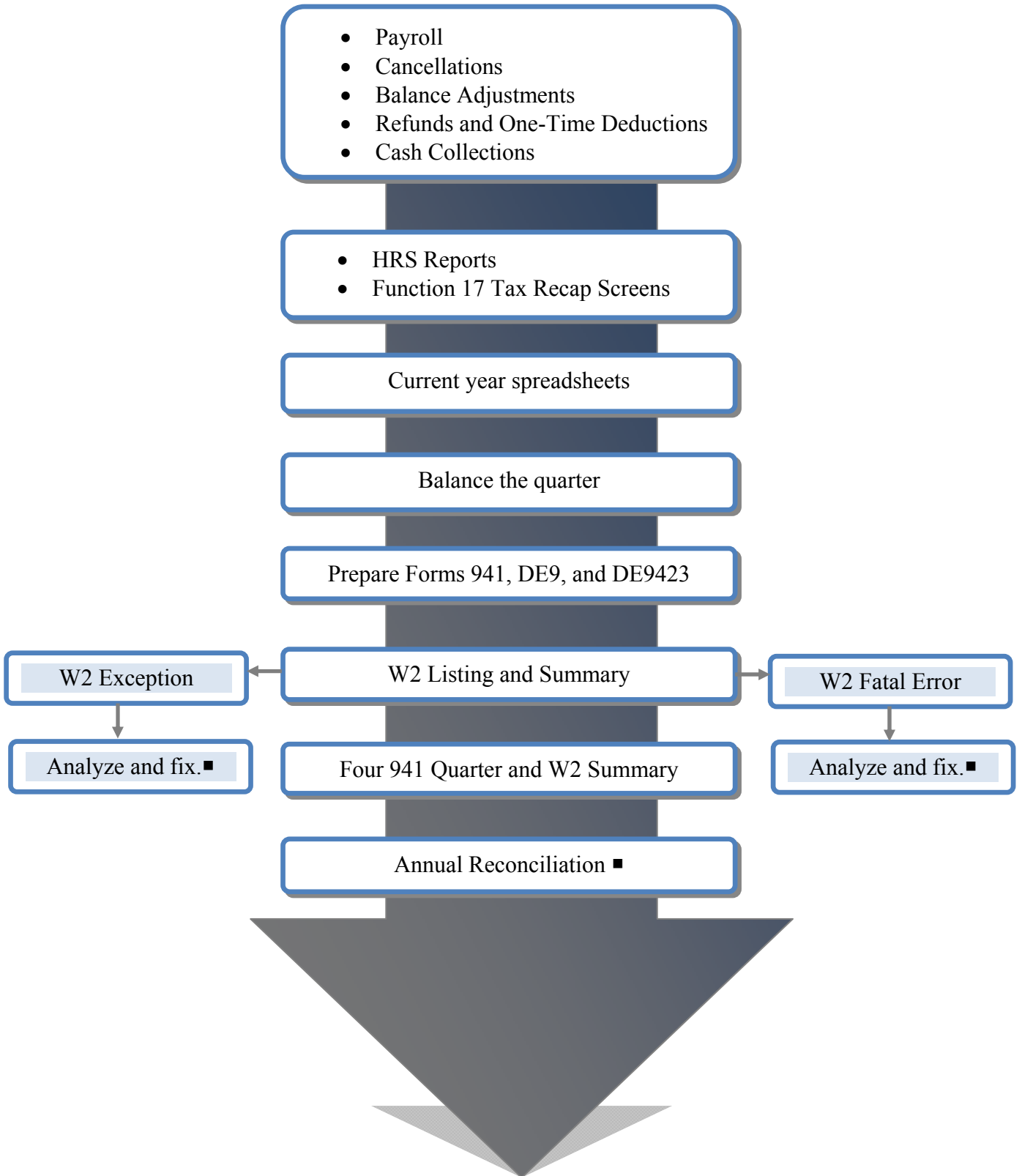
SECTION II.
FLOW CHARTS

Intentionally left blank

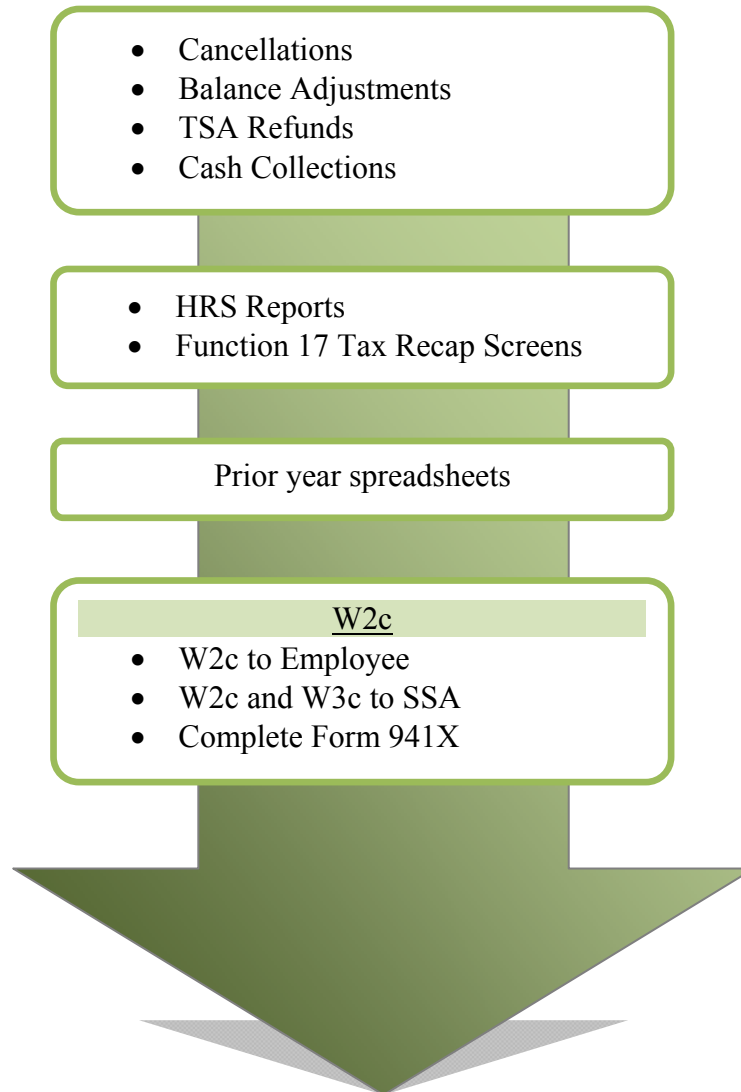
Overview of Tax Reconciliation Process



Current Year Transactions



Prior Year Transactions



SECTION III.

REPORTS

Intentionally left blank

T - INTRODUCTION TO PAYROLL TAX RECONCILIATION

Payroll Audit Register (PAYR095)

PAYR095/PP4400XX/111501
 SCHEDULE 224 ENDING / / --XX
 RUN TIME 22:03:22

PERSONNEL/PAYROLL/RETIREMENT SYSTEM
 PAYROLL AUDIT REGISTER
 DIST: 000111 TRAINING DISTRICT
 CERTIFICATED

ET4636370 VOGEL, JUDY O.

 CUR PAYMENT NET PAY: 158.24
 W9324230 TTL GRS: 267.54
 08/15/16 TAX CD: FED-S00 ST-S00/
 PAY DISP: W BANK:

PAGE NO. 0001
 ISSUE DATE 08/15/16
 RUN DATE 08/11/16
 PROCESS DATE 08/11/16 h

LAST PAY: FIRST
 PAY LOC: 001

ACTIVE
 PAY CYCLE: XX
 ACCRUALS: VACATION 0.00
 SICK LEAVE 0.00

ANNUALIZATION MONTHS: 11

GROSS PAY:	BATCH	TYPE	BASIS	%	ASGN	RATE	TIME	AMOUNT	POSN	NO.	CLASS	PLAN/ST/SP	RET-RATE	MO.	PERIOD	-----	PYR	
	021	VPO	M	100.00		4621.150	1.00	267.54	100092	100010	S5/M/	4,621.15	11	08/01/16	TO	08/31/16		
NEW BALANCES	5116	TOTAL	GRS	YTD	7.75													
	5501	TOTAL	GRS	YTD	31,841.95													
	5505	STATE	GRS	YTD	28,362.46													
	5507	SUI	GRS	YTD	31,440.35													
	5509	FED	GRS	YTD	28,362.46													
	5523	SDI	GRS	YTD	2,650.41													
	5529	ANN	FEDRL	GROSS	2,449.70													
	5531	ANN	STATE	GROSS	2,449.70													
	5537	TOTAL	GRS	-P	51,897.36													
	5539	SWT	DED-P		1,697.30													
	5559	TOTAL	GR	FYTD	267.54													
	5570	MED	GR	NL	YTD	31,440.35												
	5572	MED	GRS	YTD	31,440.35													
	5574	MED	GRS	-P	51,436.41													
	5578	MED	CON-P		745.83													
	5581	STATE	GRS	-P	47,311.32													
	5584	STRS	RED-P		4,125.09													
	5599	RESERVED	BAL	99	30,473.41													
	001Y	ESA			13,523.00													
	026Y	MEDCAR	DED		455.89													
	027Y	MEDCAR	CON		455.89													
	031Y	STRS	RED		3,079.53													
	032Y	STRS	CON		3,591.73													
	049Y	MEDI	D-P		745.83													
	081Q	FWT			231.21													
	082Q	SWT			28.39													
	083Q	SDI			23.85													
	083F	SDI			2.00													
	090Y	SUI			15.74													
	092F	WORK	COMP		107.73													
	092F	WORK	COMP		5.57													
	120F	LIFE	INS		6.55													
	130F	BENEFIT			44.84													
	224F	UTIA/CFT			57.42													
	226F	BENEFITS			546.50													

T - INTRODUCTION TO PAYROLL TAX RECONCILIATION

Control and Reconciliation (PAYR077)

PAGE NO. 0001
 RUN DATE 07/15/11
 ISSUE DATE 07/19/11

PERSONNEL/PAYROLL/RETIREMENT SYSTEM
 PAYROLL PROCESSING
 CONTROL AND RECONCILIATION

PAYR077/PP41BOX/021488
 RUN TIME / / --XX
 SCHEDULE 196 ENDING / /

DISTRICT: 00111 TRAINING DISTRICT

--EXCEPTION REPORT--

MESSAGE NO. 41-003: * DOLLAR ADJUSTMENT IS ADJUSTING A GROSS, TAX, OR REDUCTION BALANCE *

EMPLOYEE NAME	EMPL ID.	ELEMENT	TYPE	BAL	CD	ADJUSTMENT
MANN, JULIAN A.	UF3190196	5505	GRS			750.00
ODOM, SHERRY D.	UH6027026	5505	GRS			1,200.00
				TOTAL		1,950.00
ODOM, SHERRY D.	UH6027026	5506	GRS			1,200.00
				TOTAL		1,200.00
MANN, JULIAN A.	UF3190196	5509	GRS			750.00
ODOM, SHERRY D.	UH6027026	5509	GRS			1,200.00
				TOTAL		1,950.00
ODOM, SHERRY D.	UH6027026	5510	GRS			1,200.00
				TOTAL		1,200.00
MANN, JULIAN A.	UF3190196	068	RED	Y		750.00-
ODOM, SHERRY D.	UH6027026	068	RED	Y		1,200.00-
				TOTAL		1,950.00-

T - INTRODUCTION TO PAYROLL TAX RECONCILIATION

Payroll Deposit Recap (PAYR130)

PAGE NO. 0001

PERSONNEL/PAYROLL/RETIREMENT SYSTEM

PAYR130/PP5700XX/041588

RUN DATE 08/11/16
PROCESS DATE 08/11/16 h

PAYROLL PROCESSING

RUN TIME 22:04:30

SCHEDULE 224
DISTRICT: 00111 TRAINING DISTRICT
PAYROLL DEPOSIT RECAP
*** DEPOSIT RECAP FOR DISTRICT ***

***** F E D E R A L E A R N I N G S *****

WAGES	TAXABLE RATE	DEPOSIT	TAXABLE RATE	DEPOSIT
CURRENT	217.47	.00	.00	.00
COH/ADJ EFF QTD	.00	.00	.00	.00
COH/ADJ EFF YTD	.00	.00	.00	.00
QTD	5,958,961.45	.00	1,545,303.77	191,617.67
YTD	36,119,114.40	.00	10,108,927.74	1,253,507.04

***** M-E-D-I-C-A-R-E *****

TAXABLE RATE	DEPOSIT	TAXABLE RATE	DEPOSIT
CURRENT	225.92	2.900	6.55
COH/ADJ EFF QTD	.00	.00	.00
COH/ADJ EFF YTD	.00	.00	.00
QTD	6,621,659.81	192,028.13	
YTD	40,027,314.96	1,160,792.13	

***** F E D E R A L T A X E S & P A Y M E N T S *****

FWT TAKEN	OASDI TAKEN	MEDICARE TAKEN	AEIC PAYMENTS
CURRENT	8.11	.00	3.28
COH/ADJ EFF QTD	.00	.00	.00
COH/ADJ EFF YTD	.00	.00	.00
QTD	715,723.36	95,807.75	96,074.71
YTD	4,289,187.93	626,752.57	580,456.88

***** STATE EARNINGS & UNEMPLOYMENT CONTRIBUTIONS *****

SWT WAGES	SUI TAXABLE	SUI RATE	EMPLOYER CONTRIB
CURRENT	217.47	225.92	.050
COH/ADJ EFF QTD	.00	.00	.11
COH/ADJ EFF YTD	.00	.00	.00
QTD	5,958,961.45	6,676,905.21	3,338.45
YTD	36,119,114.40	40,413,786.75	20,206.89

***** STATE TAXES & DEPOSITS *****

SWT TAKEN	SUI TAKEN	SUI DEPOSIT
CURRENT	.00	.11
COH/ADJ EFF QTD	.00	.00
COH/ADJ EFF YTD	.00	.00
QTD	210,686.77	3,338.45
YTD	1,251,406.21	20,206.89

Prior Year Payroll Deposit Recap (PAYR131)

PAGE NO. 18
RUN DATE 01/04/11

PERSONNEL/PAYROLL/RETIREMENT SYSTEM
PAYROLL PROCESSING
PRIOR YEAR PAYROLL DEPOSIT RECAP

PAYR131/PFS700PY/010196
RUN TIME 21:31
SCHEDULE E4L

DISTRICT 00111 TRAINING DISTRICT

CANCELLATIONS AND PRIOR YEAR RX/LX	FEDERAL GROSS	FICA RATE	STATE GROSS	STATE DED	FICA GROSS	FICA DED	FICA CONT	MAY INCLUDE BALANCE ADJ MEDI GROSS	MEDI DED	MEDI CONT
	.00		.00	.00	.00	413.66	.00	.00	96.75	.00
FICA GROSS	FICA RATE	DEPOSIT AMT	ACTUAL DED	VARIANCE						
.00	12.400	.00	413.66	413.66						
MEDI GROSS	MEDI RATE	DEPOSIT AMT	ACTUAL DED	VARIANCE						
.00	2.900	.00	96.75	96.75						
BALANCE ADJUSTMENTS										
	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00

T - INTRODUCTION TO PAYROLL TAX RECONCILIATION

Calendar Year-To-Date Accumulators (PERCYTD)

PERCYTD /CNVCHK1

PERSONNEL/PAYROLL/RETIREMENT SYSTEM

PAGE NO. 0001

RUN TIME 23:59:49

PERSONNEL PROCESSING

RUN DATE 07/25/2016

PERIOD ENDING - 07/25/2016

***** CALENDAR YEAR-TO-DATE ACCUMULATORS (REQ) *****

DISTRICT: 00111 TRAINING DISTRICT

TOTALS FOR DISTRICT 00111 TRAINING DISTRICT

DISTRICT GROSSES		
TOTAL GROSS	=	101,999,080.44+
OASDI GROSS NO LIMIT=	=	55,050,849.53+
OASDI GROSS	=	55,049,019.45+
FEDERAL GROSS	=	88,088,155.50+
STATE GROSS	=	88,084,544.50+
SUI GROSS	=	98,930,486.86+
SDI GROSS	=	0.00+
MEDI GROSS NO LIMIT=	=	97,329,366.27+
MEDI GROSS	=	97,329,366.27+
W/COMP GROSS	=	27,678.24+

DISTRICT YEAR-TO-DATES

OASDI EMPLOYEE	=	3,413,028.57+
OASDI EMPLOYER	=	3,413,039.14+
MEDICARE EMPLOYEE	=	1,411,271.02+
MEDICARE EMPLOYER	=	1,411,276.38+
STRS DEDUCTION	=	0.00+
STRS REDUCTION	=	3,937,484.67+
PERS DEDUCTION	=	0.00+
PERS REDUCTION	=	4,366,130.76+
CERS DEDUCTION	=	0.00+
CERS REDUCTION	=	2,448,065.19+
TSA REDUCTION	=	413,141.00+
D-COMP REDUCTION	=	10,126,059.02+
FEDERAL WITHHOLDING	=	3,200,040.15+
STATE WITHHOLDING	=	0.00+
SDI	=	143,879.83+
TSA CONTRIBUTION	=	0.00+
D-COMP CONTRIBUTION	=	85,132.80+
ADDITIONAL FED	=	71,492.40+
ADDITIONAL STATE	=	0.00+
AEIC	=	19,058,781.38+
HEALTH BEN	=	

W-2 Exception Listing (PAYR172)

PAGE NO: 0001
 RUN DATE: 07/25/16

W-2 EXCEPTION LISTING
 YEAR END DATE: 12/31/2016

IRS NO. 99-9999999
 STATE NO. 999-9999-9

PAYR172/PP6000XC/091088

TRAINING DISTRICT
 1234 MAIN STREET
 ANYTOWN, CA 99999

00111

SS NUMBER STATUS	NAME ADDRESS	TOTAL GROSS	FEDSUBJ GROSS W/H AEIC	STATESUB GROSS W/H SDI	OASDI SUBGROSS W/H	MEDICARE SUBGROSS W/H	DEPCARE EEE	DFRD. COMP TOTAL TSA RETR	GT LIFE NOTX3PSP FRINGE
00111	TRAINING DISTRICT 1234 MAIN STREET ANYTOWN, CA 99999								

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

W-2 Exception Listing (PAYR172)

PAGE NO: 0002
 RUN DATE: 07/25/16

W-2 EXCEPTION LISTING
 YEAR END DATE: 12/31/2016

PAYR172/PP6000XC/091088

00111 TRAINING DISTRICT
 1234 MAIN STREET
 ANYTOWN ,CA 99999

IRS NO. 99-9999999
 STATE NO. 999-9999-9

SS NUMBER STATUS	NAME ADDRESS	TOTAL GROSS	FEDSUBJ GROSS W/H AEIC	STATESUB GROSS W/H SDI	OASDI SUBGROSS W/H	MEDICARE SUBGROSS W/H	DEFPCARE EBE	DEFD. COMP TOTAL TSA RETR	GT LIFE NOTX3PSP FRINGE
XXX-XX-XXXX A *TSA > 17500	CAIN, KENT A. 9300 IMPERIAL HWY. DOWNEY, CA 90242	88,897.69	59,629.51 7,647.59 .00	59,629.51 2,343.71 .00	.00 .00	85,283.98 1,236.62	.00 .00	.00 17,568.00 8,086.47	.00 .00 .00
XXX-XX-XXXX T *FICA ERROR	GLOVER, CARLA L. 2430 CHERRY AVE. BELLFLOWER, CA 90243	10,164.96	8,293.95 169.59 .00	8,293.95 .00 .00	9,006.80 556.09	9,006.80 130.05	.00 .00	.00 .00 712.85	.00 .00 .00
XXX-XX-XXXX A *TSA > 17500	LOCKLEAR, CHRISTINE O. 938 JOHNSON STREET DOWNEY, CA 90242	65,192.45	40,308.15 3,744.58 .00	40,308.15 945.57 .00	.00 .00	66,592.45 965.59	.00 .00	.00 20,300.00 5,984.30	.00 .00 .00
XXX-XX-XXXX A *TSA > 17500	SANFORD, BRAD A. 5434 LEFFINGWELL ROAD LA MIRADA, CA 90300	57,580.75	26,830.42 1,901.70 .00	26,830.42 225.86 .00	.00 .00	55,131.94 799.41	.00 .00	.00 22,804.67 5,496.85	.00 .00 .00
XXX-XX-XXXX T *TSA > 17500	VAUGHN, MARGARET A. 6777 LOS ALTOS AVE. LOS ANGELES, CA 90001	48,011.51	18,507.14 1,427.13 .00	18,507.14 251.00 .00	.00 .00	47,017.86 681.76	.00 .00	.00 24,000.00 4,515.70	.00 .00 .00
XXX-XX-XXXX A *FICA ERROR	WALKER, BRUCE A. 5679 SEVENTH STREET LOS ANGELES, CA 90072	31,747.27	29,687.31 3,944.40 .00	29,687.31 1,109.90 .00	31,747.27 1,960.09	31,747.27 458.41	.00 .00	.00 2,059.96	.00 .00 .00

Quarterly Totals/Accumulators (PPCNVCHK)

PAGE 1

QUARTERLY TOTALS/ACCUMULATORS

PPCNVCHK RUN DATE 06/24/2016

PERIOD ENDING - 06/24/2016

TOTALS FOR DISTRICT 00111 TRAINING DISTRICT

DISTRICT GROSSES	

TOTAL GROSS	= 44,960,449.14+
OASDI GROSS	= 24,480,708.68+
FEDERAL GROSS	= 38,912,336.29+
STATE GROSS	= 38,912,336.29+
SUI GROSS	= 43,611,085.06+
SDI GROSS	= .00+
MEDI GROSS	= 42,899,060.21+

DISTRICT QUARTERLY BALANCES

OASDI EMPLOYEE	= 1,517,803.84+
OASDI EMPLOYER	= 1,517,803.84+
MEDICARE EMPLOYEE	= 622,036.09+
MEDICARE EMPLOYER	= 622,036.09+
STRS DEDUCTION	= .00+
STRS REDUCTION	= 1,682,926.29+
PERS DEDUCTION	= .00+
PERS REDUCTION	= 1,894,814.64+
PERS REDUCTION I/S	= 50,085.20+
CERS REDUCTION	= .00+
TSA REDUCTION	= 1,051,042.59+
D-COMP REDUCTION	= 178,024.00+
FEDERAL WITHHOLDING	= 4,514,312.71+
STATE WITHHOLDING	= 1,435,233.68+
SDI	= .00+
ADDITIONAL FED	= 35,932.10+
ADDITIONAL STATE	= 31,340.50+
AEIC	= .00+

Quarterly Totals/SWT (PPCNVCHK)

PAGE 2

PPCNVCHK RUN DATE 06/24/2016 ***** QUARTERLY TOTALS/SWT

PERIOD ENDING - 06/24/2016

TOTALS FOR DISTRICT 00111 TRAINING DISTRICT

SWT YTD GROSSES	

STATE GROSS YTD	= 75,850,865.35+
PROQR STATE GROSS YTD	= 36,938,529.06+
DISTRICT SWT YTD BALANCES	

STATE WITHHOLDING YTD	= 2,765,218.95+
PROQR STATE WT YTD	= 1,329,985.27+

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Quarterly Report of Unemployment Insurance Wages (PAYR202U)

PAYR202U/PP5900XX/082688 PAGE 1
 QUARTERLY REPORT OF UNEMPLOYMENT INSURANCE WAGES
 FROM 04-01-16 TO 06-30-16 PROCESSING DATE 06-28-16
 DE9C CERTIFICATED SUI NO.: 999-9999-9
 00111 TRAINING DISTRICT 1ST MO. 2,922 2ND MO. 2,860 3RD MO. 2,906
 1234 MAIN STREET
 ANYTOWN CA, 99999-

SOCIAL SECURITY NUMBER	EMPLOYEE NAME	TOTAL WAGES
XXX-XX-XXXX	D B ABBOTT	29,446.06
XXX-XX-XXXX	J B ABBOTT	9,600.00
XXX-XX-XXXX	P B ABBOTT	21,452.82
XXX-XX-XXXX	G B ABRAMS	25,096.96
XXX-XX-XXXX	K B ABRAMS	8,700.00
XXX-XX-XXXX	V B ABRAMS	28,106.64
XXX-XX-XXXX	A D ADAMS	24,092.60
XXX-XX-XXXX	P D ADCOCK	3,780.00
XXX-XX-XXXX	P D ADCOCK	8,550.00
XXX-XX-XXXX	H D ADKINS	15,741.78
XXX-XX-XXXX	N ADKINS	23,297.10
XXX-XX-XXXX	S D ADKINS	23,858.76
XXX-XX-XXXX	F ADLER	9,510.00
XXX-XX-XXXX	H D ADLER	23,636.26
XXX-XX-XXXX	K L ALBRIGHT	4,500.00
XXX-XX-XXXX	L L ALEXANDER	10,260.00
XXX-XX-XXXX	R A ALEXANDER	23,388.00
XXX-XX-XXXX	H L ALLEN	28,327.02
XXX-XX-XXXX	B ALLISON	24,254.52
XXX-XX-XXXX	R L ALLISON	600.00
XXX-XX-XXXX	S L ALLISON	725.00
XXX-XX-XXXX	D N ANDERSON	25,651.44

PAGE TOTAL EMPLOYEES 22 PAGE TOTAL AMOUNT 372,574.96

Quarterly Unemployment Insurance Negative Wages Exception Report (PAYR203UE)

PAYR203UE/PP5900EX/070993
QUARTERLY UNEMPLOYMENT INSURANCE NEGATIVE WAGES EXCEPTION REPORT
DE9C FROM 04-01-16 TO 06-30-16 PROCESSING DATE 06-28-16
CERTIFICATED SUI NO.: 999-9999-9

PAGE 1

00111 TRAINING DISTRICT
1234 MAIN STREET
ANYTOWN CA, 99999-
SOCIAL SECURITY NUMBER EMPLOYEE NAME TOTAL WAGES

NO NEGATIVE FIELDS FOR THIS REPORT

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Quarterly Report of Personal Income Tax Withheld (PAYR202P)

PAYR202P/PP5900XX/082688 PAGE 148
 QUARTERLY REPORT OF PERSONAL INCOME TAX WITHHELD
 QUARTER-2 FROM 04-01-16 TO 06-30-16 PROCESSING DATE 06-28-16
 DE9C EIN.: 999-9999-9
 CLASSIFIED

00111 TRAINING DISTRICT
 1234 MAIN STREET
 ANYTOWN CA, 99999-

SOCIAL SECURITY NUMBER	EMPLOYEE NAME	TOTAL PIT WAGES	TOTAL PIT WITHHELD
XXX-XX-XXXX	B A WADE	11,348.55	85.91
XXX-XX-XXXX	D WADE	11,276.72	339.09
XXX-XX-XXXX	M A WADE	1,356.66	.00
XXX-XX-XXXX	J A WAGNER	11,794.92	355.37
XXX-XX-XXXX	T A WAGNER	17,467.83	358.50
XXX-XX-XXXX	E A WALKER	8,082.19	67.27
XXX-XX-XXXX	I WALKER	16,287.98	664.76
XXX-XX-XXXX	J WALKER	4,945.47	19.64
XXX-XX-XXXX	K A WALKER	95.10	.00
XXX-XX-XXXX	B A WALL	7,395.69	87.39
XXX-XX-XXXX	K A WALL	15,341.02	391.36
XXX-XX-XXXX	G A WALLACE	10,794.30	216.55
XXX-XX-XXXX	S A WALLACE	5,713.86	30.31
XXX-XX-XXXX	T A WALLACE	14,361.44	309.51
XXX-XX-XXXX	W A WALLACE	6,469.05	96.02
XXX-XX-XXXX	A A WALSH	686.80	6.26
XXX-XX-XXXX	D A WALSH	6,099.32	.00
XXX-XX-XXXX	M A WALSH	2,148.28	7.25
XXX-XX-XXXX	E A WALTER	17,935.92	359.43
XXX-XX-XXXX	K A WALTERS	8,195.76	91.60
XXX-XX-XXXX	R A WALTERS	17,616.61	914.84
XXX-XX-XXXX	A A WALTON	7,697.95	145.77
PAGE TOTAL EMPLOYEES 22		PAGE TOTAL WAGES 203,111.42	PAGE TOTAL PIT AMOUNT 4,546.83

Quarterly Personal Income Tax Withheld Exception Report (PAYR203PE)

PAGE 1

PAYR203PE/PP5900EX/070993

QUARTERLY PERSONAL INCOME TAX WITHHELD EXCEPTION REPORT

FROM 04-01-16 TO 06-30-16 PROCESSING DATE 06-28-16

DE9C CERTIFICATED EIN NO.: 999-9999-9

00111 TRAINING DISTRICT

1234 MAIN STREET

ANYTOWN CA, 99999-

SOCIAL SECURITY
NUMBER

EMPLOYEE NAME

TOTAL
ST-WAGES

TOTAL
ST-TAX-WITHHELD

NO NEGATIVE FIELDS FOR THIS REPORT

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Quarterly Contribution Return and Report of State Disability Insurance Wages (PAYR202D)

PAYR202D/PP5900XX/082688 PAGE 1
 QUARTERLY CONTRIBUTION RETURN AND REPORT OF STATE DISABILITY INSURANCE WAGES (SDI)

QUARTER-2 FROM 04-01-16 TO 06-30-16 PROCESS DATE: 06-28-16
 DE9C CLASSIFIED SDI NO.: 999-9999-9

00111 TRAINING DISTRICT RATE
 1234 MAIN STREET 0.90%
 ANYTOWN CA, 99999-

SOCIAL SECURITY NUMBER	EMPLOYEE NAME	TOTAL WAGES	TOTAL CONTRIB	TOTAL SUBJECT WAGES
XXX-XX-XXXX	E A JACKSON	45,139.08	406.23	45,136.67
XXX-XX-XXXX	G A JACKSON	10,981.68	98.85	10,983.33
XXX-XX-XXXX	M JACKSON	43,700.97	393.33	43,703.33
XXX-XX-XXXX	A A JACOBSON	7,701.06	69.33	7,703.33
XXX-XX-XXXX	C A JAIN	16,211.76	145.92	16,213.33
XXX-XX-XXXX	D A JAIN	21,459.60	193.14	21,460.00
XXX-XX-XXXX	G A JAIN	35,694.27	321.24	35,693.33
XXX-XX-XXXX	J E JENKINS	12,772.08	114.93	12,770.00
XXX-XX-XXXX	J JENKINS	22,091.74	198.82	22,091.11
XXX-XX-XXXX	J E JERNIGAN	33,564.48	302.10	33,566.67
XXX-XX-XXXX	C I JIANG	21,529.77	193.77	21,530.00
XXX-XX-XXXX	R I JIANG	22,486.29	202.38	22,486.67
XXX-XX-XXXX	J JOHNSON	24,343.77	219.09	24,343.33
XXX-XX-XXXX	L JOHNSON	75,254.19	195.35	21,705.56
XXX-XX-XXXX	P O JOHNSON	20,482.08	184.35	20,483.33
XXX-XX-XXXX	F O JOHNSTON	11,553.33	103.98	11,553.33
XXX-XX-XXXX	T O JOHNSTON	35,389.02	318.51	35,390.00
XXX-XX-XXXX	H O JONES	31,025.40	279.21	31,023.33
XXX-XX-XXXX	M JONES	19,184.61	172.68	19,186.67
XXX-XX-XXXX	K O JOYCE	11,835.68	106.53	11,836.67
XXX-XX-XXXX	M O JOYCE	17,809.71	160.29	17,810.00

PAGE TOTAL EMPLOYEES 21 PAGE TOTAL AMOUNT 540,210.57 4,380.03 486,669.99

Quarterly Disability Insurance Negative Wages Exception Report (PAYR204DE)

PAYR204DE/PP5900EX/070993 PAGE 1

QUARTERLY DISABILITY INSURANCE NEGATIVE WAGES EXCEPTION REPORT
 UNDER THE UNEMPLOYMENT INSURANCE CODE
 QUARTER-2 FROM 04-01-16 TO 06-30-16 PROCESS DATE: 06-28-16
 DE9C CERTIFICATED SDI NO.: 999-9999-9

00111 TRAINING DISTRICT RATE
 1234 MAIN STREET 0.90%

ANYTOWN CA, 99999-

SOCIAL SECURITY NUMBER	EMPLOYEE NAME	TOTAL WAGES	TOTAL CONTRIB	TOTAL SUBJECT WAGES
-----	-----	-----	-----	-----

NO NEGATIVE FIELDS FOR THIS REPORT

T - INTRODUCTION TO PAYROLL TAX RECONCILIATION

W-2 Confirmation Listing (PAYR172)

PAYR172/PP6000XX/091088

W-2 CONFIRMATION LISTING
TAX YEAR 2015

PAGE 15
RUN DATE: 01/08/16

SS NUMBER	STATUS	DFRD COMP	NAME ADDRESS	EMPLOYER	EMPLOYER FED. EIN NO.	EMPLOYER STATE EIN NO.	FEDSUBJ GROSS W/H	STATESUB GROSS W/H	OASDI SUBGROSS W/H	MEDICARE SUBGROSS W/H	DEFPCARE EBE	DFRD.COMP 403B RED	GT LIFE NOTX3PSP
00111	A		TRAINING DISTRICT 1234 MAIN STREET ANYTOWN CA, 99999-	EMPLOYER EMPLOYER FED. EIN NO. 99-9999999 STATE EIN NO. 999-99999-9 NOT MOGE EMPLOYER	99-9999999	999-99999-9	76,354.24	76,354.24	83,222.04	83,222.04	.00	350.00	.00
	X		6688 ROSE STREET				14,667.28	5,022.40	5,159.77	1,206.72	.00	350.00	.00
	X		HUNTINGTON PK, CA 33333				.00	.00	.00	.00	.00	6,517.80	.00
							.00	.00	.00	.00	.00	.00	8,033.00
XXX-XX-XXXX	A		MACDONALD, CHRISTOPHER 6688 ROSE STREET	TRANSMITTER LOS ANGELES OFFICE OF EDUCATION DIVISION OF SCHOOL FINANCIAL SVCS. 9300 IMPERIAL HIGHWAY DOWNEY, CA 90242	99-9999999	999-99999-9	1,453.50	1,453.50	.00	.00	.00	.00	.00
	X		7200 LAVENDER DRIVE				.00	.00	.00	.00	.00	.00	.00
	X		DOWNEY , CA 43333				.00	.00	.00	.00	.00	.00	.00
XXX-XX-XXXX	T		MACK, JAY A. 8318 EUCLYPTUS AVE.				1,941.84	1,941.84	2,087.50	2,087.50	.00	.00	.00
	X		PLACENTIA , CA 23333				89.17	.07	129.43	30.27	.00	.00	.00
							.00	.00	.00	.00	.00	145.66	.00
							.00	.00	.00	.00	.00	.00	.00
XXX-XX-XXXX	A		MANGUM, DEBRA A. 8388 HIBISCUS STREET				101,529.64	101,529.64	111,631.08	111,631.08	.00	1,000.00	.00
	X		CYPRESS , CA 11222				18,351.60	6,886.75	6,921.13	1,618.65	.00	1,000.00	.00
	X						.00	.00	.00	.00	.00	9,101.44	.00
							.00	.00	.00	.00	.00	.00	16,724.41
XXX-XX-XXXX	A		MANN, HEATHER A. 66781 PAPIRUS AVE.				1,053.00	1,053.00	.00	.00	.00	.00	.00
	X		LOS ANGELES , CA 90001				.00	.00	.00	.00	.00	.00	.00
							.00	.00	.00	.00	.00	.00	.00
XXX-XX-XXXX	T		MANN, JUSTIN A. 7801 APAGATHUS ROAD				1,035.00	1,035.00	.00	.00	.00	.00	.00
	X		COVINA , CA 88888				52.82	.00	.00	.00	.00	.00	.00
							.00	.00	.00	.00	.00	.00	.00
XXX-XX-XXXX	A		MANN, LUCY A. 9800 DANDELION DRIVE				26,538.76	26,538.76	28,800.81	28,800.81	.00	.00	.00
	X		LONG BEACH , CA 77777				3,379.54	386.21	1,785.65	417.61	.00	.00	.00
							.00	.00	.00	.00	.00	2,262.05	.00
							.00	.00	.00	.00	.00	.00	12,830.23
XXX-XX-XXXX	T		MANN, SETH A. 7878 IMPATIEN AVE.				492.75	492.75	.00	.00	.00	.00	.00
	X		LOS ANGELES , CA 90023				.00	.00	.00	.00	.00	.00	.00
							.00	.00	.00	.00	.00	.00	.00

T - INTRODUCTION TO PAYROLL TAX RECONCILIATION

W-2 Confirmation Listing (PAYR172)

PAYR172/PP6000XX/091088
 W-2 CONFIRMATION LISTING
 TAX YEAR 2015

PAGE 25
 RUN DATE: 01/08/16

SS NUMBER	STATUS	PENSION PLN	DFRD COMP	EMPLOYER NAME ADDRESS	EMPLOYER FED. EIN NO.	EMPLOYER STATE EIN NO.	EMPLOYER NOT MOQE EMPLOYER	FEDSUBJ GROSS W/H AEIC	STATESUB GROSS W/H SDI	OASDI SUBGROSS W/H MOVEXPRMB	MEDICARE SUBGROSS W/H 457 DISTR	DEPCARE EBE 3PSP FWT 457 TOTAL	DFRD.COMP 403B RED RETR RED ROTH 403B	GT LIFE NOTX3PSP FRINGE HLTHBEN
00111	A			TRAINING DISTRICT 1234 MAIN STREET ANYTOWN CA, 99999-	99-9999999	999-9999-9		45,122.57	45,122.57	48,847.16	48,847.16	.00	.00	.00
	X			RAMSEY, DIANE A. 1111 WALNUT DRIVE HESPERIA , CA 77777			.00	1,488.98	1,488.98	3,028.52	708.28	.00	3,724.59	.00
							.00	.00	.00	.00	.00	.00	.00	8,033.00
XXX-XX-XXXX	T			RAMSEY, RUTH 2222 LEMON STREET WHITTIER , CA 33333			.00	792.00	792.00	.00	.00	.00	.00	.00
XXX-XX-XXXX	A			RANDALL, ALFRED 8888 ORANGE AVE. LOS ANGELES , CA 90039			.00	20,998.36	20,998.36	13,562.45	22,491.40	.00	.00	.00
	X						.00	346.19	346.19	840.87	326.13	.00	847.66	.00
							.00	.00	.00	.00	.00	.00	.00	.00
XXX-XX-XXXX	T			RANDALL, VICKI A. 1000 PEAR STREET LOS ANGELES , CA 90021			.00	3,158.24	3,158.24	3,398.09	3,398.09	.00	.00	.00
	X						.00	.00	.00	210.68	49.27	.00	239.85	.00
							.00	.00	.00	.00	.00	.00	.00	.00
XXX-XX-XXXX	A			RANKIN, MARTIN A. 2001 PEACH STREET LOS ANGELES , CA 90021			.00	28,655.15	28,655.15	34,268.61	34,268.61	.00	3,000.00	.00
	X						.00	328.16	328.16	2,124.65	496.89	.00	3,000.00	.00
							.00	.00	.00	.00	.00	.00	2,613.46	.00
XXX-XX-XXXX	A			RAO, PENNY A. 3001 APPLE DRIVE LOS ANGELES , CA 90021			.00	104,401.95	104,401.95	113,569.59	113,569.59	.00	.00	.00
	X						.00	3,371.58	3,371.58	7,041.31	1,646.76	.00	9,167.64	.00
							.00	.00	.00	.00	.00	.00	.00	16,724.41
XXX-XX-XXXX	T			RAO, VINCENT 8001 BANANA COURT DOWNEY , CA 90242			.00	382.50	382.50	.00	.00	.00	.00	.00
XXX-XX-XXXX	T			RAY, FRED A. 4001 NECTARINE AVE. DOWNEY , CA 90242			.00	7,596.35	7,596.35	7,768.05	7,768.05	.00	.00	.00
	X						.00	1,420.95	1,420.95	481.62	112.64	.00	171.70	.00
							.00	.00	.00	.00	.00	.00	.00	803.30

SECTION IV.

DEPOSIT RECAP SCREENS

Intentionally left blank

Reports Available (1710) – Deposit Recap

```

** PAYROLL/PERSONNEL/RETIREMENT SYSTEM **          1710
      PAYROLL
      REPORTS AVAILABLE

      X DEPOSIT RECAP
      [ ] FRINGE FUND
      -
      -
      -
      -
      -
      -
      -

[ENTER X TO SELECT OPTION]

TRANS 010 REPORT NAME _____ SCHED/DATE _____ DISTRICT 00111
    
```

```

** PAYROLL/PERSONNEL/RETIREMENT SYSTEM **          1711
      PAYROLL
      SCHEDULES/CYCLES AVAILABLE

SCHEDULE  ISSUE DATE      SCHEDULE  ISSUE DATE      SCHEDULE  ISSUE DATE
[ ] 194    07/14/16      _ C3L     07/08/16      _ H1X     07/08/16
_ 187     07/07/16      _ 183     07/06/16      _ 182     07/05/16
_ C5L     07/05/16      _ E1X     07/05/16      _ V1C     07/05/16
_ 181     07/01/16      _ 176     06/28/16      _ 175     06/27/16
_ 174     06/24/16      _ H1W     06/24/16      _ 173     06/23/16
_ 169     06/21/16      _ R45     06/20/16      _ 168     06/20/16
_ E1W     06/20/16      _ V1B     06/20/16      _ 167     06/17/16
_ 166     06/16/16      _ 165     06/15/16      _ 162     06/14/16
_ 161     06/13/16      _ 160     06/10/16      _ C3K     06/10/16
_ H1V     06/10/16      _ 159     06/09/16      _ 158     06/08/16
_ 155     06/07/16      _ 154     06/06/16      _ 153     06/03/16
_ C5K     06/03/16      _ E1V     06/03/16      _ 152     06/02/16
_ 148     06/01/16      _ 145     05/26/16      _ 144     05/25/16
_ H1U     05/25/16      _ 141     05/24/16      _ 140     05/23/16

[ENTER X TO SELECT OPTION]

(015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
TRANS 011 REPORT NAME DEPOSIT RECAP SCHED/DATE _____ DISTRICT 00111
    
```

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Tax Deposit Recap (1712) - Current

```

** TAX DEPOSIT RECAP **                               1712
SCHEDULE 224                ISSUE DATE 08/15/16

CURRENT                PROCESS DATE/TIME 08-11-16    22:50

TTL  GRS:      24,398.67  FWT  GRS:      24,061.71  SWT  GRS:      24,061.71
SDI  GRS:           .00  SUI  GRS:      24,218.67  PERS GRS:           .00
STRS GRS:      2,892.23  FICA GRS:           .00  MEDI GRS:      24,259.17
WRK  GRS:      24,398.67

TYP  DESCRIPTION      AMOUNT      TYP  DESCRIPTION      AMOUNT
D  OASDI DED           .00      C  OASDI CON           .00
D  MEDCAR DED         351.77      C  MEDCAR CON         351.77
R  STRS RED           296.46      C  STRS CON           363.84
R  PERS RED            .00      C  PERS CON            .00
D  FWT                5,986.21      D  SWT                2,196.08
D  SDI                 .00      C  SUI                 12.11
C  WORK COMP          1,925.05      D  AEIC                 .00

(015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
TRANS 012 REPORT NAME DEPOSIT RECAP SCHED/DATE 224081516 DISTRICT 00111
    
```

```

** TAX DEPOSIT RECAP **                               1712
SCHEDULE 224                ISSUE DATE 08/15/16

CURRENT CALCULATIONS                FULL                HALF

OASDI GRS:           .00 X 12.4000% =           .00
MEDI  GRS:      24,259.17 X 2.9000% =           703.52           351.76
SUI   GRS:      24,218.67 X 0.0500% =           12.11
SDI   GRS:           .00 X 0.9000% =           .00
WRK  CMP:      24,398.67 X 7.8900% =           1,925.06

(015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
TRANS 012 REPORT NAME DEPOSIT RECAP SCHED/DATE 224081516 DISTRICT 00111
    
```

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Tax Deposit Recap (1712) - Cancellations

```

** TAX DEPOSIT RECAP **                               1712
SCHEDULE 224                ISSUE DATE 08/15/16
CANCELLATIONS    PROCESS DATE/TIME 08-11-16    22:50
TTL  GRS:          .00  FWT  GRS:          .00  SWT  GRS:          .00
SDI  GRS:          .00  SUI  GRS:          .00  PERS GRS:          .00
STRS GRS:          .00  FICA GRS:          .00  MEDI GRS:          .00
WRK  GRS:          .00
TYP  DESCRIPTION      AMOUNT      TYP  DESCRIPTION      AMOUNT
D  OASDI DED          .00        C  OASDI CON          .00
D  MEDCAR DED         .00        C  MEDCAR CON         .00
R  STRS RED           .00        C  STRS CON           .00
R  PERS RED           .00        C  PERS CON           .00
D  FWT                .00        D  SWT                .00
D  SDI                .00        C  SUI                .00
C  WORK COMP          .00        D  AEIC              .00
(015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
TRANS 012 REPORT NAME DEPOSIT RECAP SCHED/DATE 224081516 DISTRICT 00111
    
```

```

** TAX DEPOSIT RECAP **                               1712
SCHEDULE 224                ISSUE DATE 08/15/16
CANCELLATION CALCULATIONS                                FULL      HALF
OASDI GRS:          .00 X 12.4000% =          .00
MEDI  GRS:          .00 X  2.9000% =          .00          .00
SUI   GRS:          .00 X  0.0500% =          .00
SDI   GRS:          .00 X  0.9000% =          .00
WRK  CMP:          .00 X  7.8900% =          .00
(015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
TRANS 012 REPORT NAME DEPOSIT RECAP SCHED/DATE 224081516 DISTRICT 00111
    
```

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Tax Deposit Recap (1712) – Prior Year

```

** TAX DEPOSIT RECAP **                               1712
SCHEDULE 224                ISSUE DATE 08/15/16
PRIOR YEAR                PROCESS DATE/TIME 08-11-16    22:50
TTL  GRS:                .00  FWT  GRS:                .00  SWT  GRS:                .00
SDI  GRS:                .00  SUI  GRS:                .00  PERS GRS:                .00
STRS GRS:                .00  FICA GRS:                .00  MEDI GRS:                .00
WRK  GRS:                .00
TYP  DESCRIPTION        AMOUNT        TYP  DESCRIPTION        AMOUNT
D  OASDI DED            .00          C  OASDI CON            .00
D  MEDCAR DED           .00          C  MEDCAR CON           .00
R  STRS RED             .00          C  STRS CON             .00
R  PERS RED             .00          C  PERS CON             .00
D  FWT                  .00          D  SWT                  .00
D  SDI                  .00          C  SUI                  .00
C  WORK COMP            .00          D  AEIC                 .00
(015) - MORE INFORMATION WAITING, HIT TRANSMIT WHEN READY.
TRANS 012 REPORT NAME DEPOSIT RECAP SCHED/DATE 224081516 DISTRICT 00111
    
```

```

** TAX DEPOSIT RECAP **                               1712
SCHEDULE 224                ISSUE DATE 08/15/16
PRIOR YEAR  CALCULATIONS                FULL                HALF
OASDI GRS:    .00 X 12.4000% =          .00
MEDI  GRS:    .00 X  2.9000% =          .00          .00
SUI    GRS:    .00 X  0.0500% =          .00
SDI    GRS:    .00 X  0.9000% =          .00
WRK  CMP:    .00 X  7.8900% =          .00
(075) - LAST SCREEN - NO MORE DATA
TRANS 012 REPORT NAME DEPOSIT RECAP SCHED/DATE 224081516 DISTRICT 00111
    
```

SECTION V.

SPREADSHEETS

Intentionally left blank

Completed Payroll Recap Spreadsheet

DISTRICT		Payroll Recap for qtr ending										3/31/2010									
Issue Date	Schedule No.	Federal Gross	State Gross	QASDI Gross	MEDI Gross	SDI Gross	SUI Gross	Federal Tax	State Tax	QASDI Tax	MEDI Tax	SDI Tax	SUI Tax	FED TAX LIABILITY	SCHEDULE B						
1/8/10	C3F	512,317.70	512,317.70	34,318.72	489,164.20	0.00	533,501.66	22,415.37	5,874.29	2,127.73	2,127.73	0.00	1,600.50	40,856.87							
01/08/10	007	641.74	641.74	217.25	858.99	0.00	858.99	0.00	0.00	13.47	13.47	0.00	2.09	47.10	40,903.97						
01/12/10	008	1,494.63	1,494.63	0.00	1,494.63	0.00	1,494.63	0.00	0.00	0.00	0.00	0.00	4.87	47.12	47.12						
01/13/10	011	1,643.17	1,643.17	0.00	1,643.17	0.00	1,643.17	15.95	0.00	0.00	25.91	0.00	5.36	67.77	67.77						
01/14/10	012	1,622.94	1,622.94	1,622.94	0.00	0.00	1,622.94	100.62	100.62	100.62	23.53	0.00	4.87	248.30	248.30						
01/15/10	013	6,698.43	6,698.43	2,050.58	7,128.14	0.00	7,128.14	12.19	0.00	127.14	103.35	0.00	21.08	473.17	473.17						
01/19/10	014	2,202.20	2,202.20	0.00	2,202.20	0.00	2,202.20	52.07	9.89	0.00	34.42	0.00	6.86	120.91	120.91						
01/20/10	015	3,464.47	3,464.47	0.00	3,464.47	0.00	3,464.47	260.07	54.56	0.00	54.22	0.00	11.22	366.51	366.51						
01/21/10	018	187.68	187.68	0.00	204.00	0.00	204.00	0.00	0.00	0.00	2.96	0.00	0.61	5.92	5.92						
01/22/10	020	86.79	86.79	83.32	93.32	0.00	93.32	0.00	0.00	5.79	1.35	0.00	0.28	14.28	14.28						
01/29/10	C2G	7,956,906.10	7,956,906.10	2,227,316.04	7,335,203.59	0.00	9,066,552.56	897,032.67	313,867.48	138,093.32	106,360.20	0.00	27,199.66	1,385,939.71	1,385,939.71						
02/01/10	028	7,302.04	7,302.04	0.00	7,302.04	0.00	7,302.04	0.00	0.00	0.00	115.09	0.00	23.81	955.98	955.98						
02/02/10	029	17,393.09	17,393.09	10,974.84	18,050.82	0.00	18,050.82	725.90	225.01	680.45	261.72	0.00	54.15	4,393.50							
02/03/10	032	500.00	500.00	500.00	0.00	0.00	500.00	(1,963.10)	(385.20)	0.00	(102.60)	0.00	(21.23)	(1,268.30)	3,125.20						
02/05/10	034	1,028.05	1,028.05	1,102.60	0.00	0.00	1,102.60	31.00	0.00	31.00	7.25	0.00	3.31	76.50	76.50						
02/09/10	C3G	1,608.48	1,608.48	1,402.10	1,733.10	0.00	1,733.10	68.36	15.98	68.36	15.98	0.00	3.31	154.99	154.99						
02/10/10	C3G	750,716.50	750,716.50	48,829.04	746,189.83	0.00	794,184.92	64,424.93	19,940.56	3,027.37	10,819.92	0.00	2,382.55	452.27	452.27						
02/16/10	041	4,421.00	4,421.00	2,626.00	4,421.00	0.00	4,421.00	281.27	61.17	162.81	64.11	0.00	13.26	735.11	735.11						
02/17/10	042	2,574.30	2,574.30	0.00	2,798.16	0.00	2,798.16	(639.87)	(263.94)	0.00	(76.15)	0.00	(15.76)	(1,643.41)							
02/26/10	C2H	8,022,506.43	8,022,506.43	2,235,565.34	7,386,054.96	0.00	9,117,473.35	453.82	171.64	91.08	57.55	0.00	13.70	751.08	751.08						
03/01/10	055	4,035.08	4,035.08	0.00	4,282.10	0.00	4,282.10	177.51	30.13	0.00	62.10	0.00	12.66	301.71	301.71						
03/02/10	057	257.60	257.60	280.00	0.00	0.00	280.00	64.40	23.37	0.00	4.06	0.00	0.84	72.52	72.52						
03/05/10	062	563.91	563.91	437.58	574.90	0.00	574.90	16.10	5.84	27.13	8.33	0.00	1.72	87.02	87.02						
03/10/10	C3H	732,765.14	732,765.14	54,698.35	720,006.03	0.00	765,697.54	59,762.28	18,757.96	3,391.28	10,439.90	0.00	2,297.06	87,424.64	87,424.64						
03/10/10	067	8,811.88	8,811.88	8,577.23	8,863.34	0.00	8,863.34	581.79	531.79	531.79	128.53	0.00	26.59	2,993.48	2,993.48						
03/12/10	069	1,543.22	1,543.22	1,574.24	1,666.84	0.00	1,666.84	0.00	0.00	9.75	24.17	0.00	5.00	67.84	67.84						
03/15/10	070	4,007.32	4,007.32	0.00	4,293.34	0.00	4,293.34	846.75	345.53	0.00	62.25	0.00	12.88	973.25	973.25						
03/19/10	076	7,654.34	7,654.34	474.71	7,811.05	0.00	7,811.05	563.37	142.05	29.43	113.27	0.00	23.43	848.77	848.77						
03/29/10	083	971.52	971.52	0.00	1,056.00	0.00	1,056.00	0.00	0.00	0.00	15.31	0.00	3.17	30.62	30.62						
TOTAL		18,049,002.82	18,049,002.82	4,627,180.85	16,752,885.66	0.00	20,353,526.00	1,853,458.76	676,670.88	286,885.43	242,917.14	0.00	61,060.65	3,013,063.90	3,013,063.90						
CAL YTD ACCUM		18,028,550.58	18,028,550.58	4,618,858.86	16,735,487.84	0.00	20,336,100.28	1,850,322.16	675,491.72	286,369.47	242,664.43	0.00	61,008.27	3,013,063.90	3,013,063.90						
QUARTERLY ACCUM		18,028,550.58	18,028,550.58	4,618,858.86	16,735,487.84	0.00	20,336,100.28	1,850,322.16	675,491.72	286,369.47	242,664.43	0.00	61,008.27	3,013,063.90	3,013,063.90						
VARIANCE		20,452.24	20,452.24																		
02/09/09	TSA ADJ	3,605.00	3,605.00																		
03/02/09	PARS ADJ	166.30	166.30																		
	REVISED VARIANCE	16,680.94	16,680.94																		

Calendar Year-To-Date Accumulator Worksheet

DISTRICT #		CALENDAR YEAR TO DATE ACCUMULATOR WORKSHEET										ENTER YEAR	
PERIOD ENDING	ENTER DATE	OASDI GR	FEDERAL GROSS	STATE GROSS	SUI GROSS	MEDI GROSS	OASDI EE	OASDI ER	MEDI EMPLOYEE	MEDI EMPLOYER	FEDERAL TAX	STATE TAX	
1ST QUARTER TOTALS	ENTER DATE	-	-	-	-	-	-	-	-	-	-	-	
2ND QUARTER TOTALS	ENTER DATE	-	-	-	-	-	-	-	-	-	-	-	
3RD QUARTER TOTALS	ENTER DATE	-	-	-	-	-	-	-	-	-	-	-	
4TH QUARTER TOTALS	ENTER DATE	-	-	-	-	-	-	-	-	-	-	-	
ANNUAL TOTAL		-	-	-	-	-	-	-	-	-	-	-	
W2 CONFIRMATION LIST													

Completed Calendar Year-To-Date Accumulator Worksheet

DISTRICT #
 CALENDAR YEAR TO DATE ACCUMULATOR WORKSHEET 2008

PERIOD ENDING	FEDERAL GROSS	STATE GROSS	SUI GROSS	MEDI GROSS	MEDI EMPLOYEE	MEDI EMPLOYER	FEDERAL TAX	STATE TAX
3/27/2008	1,309,502.08	1,309,502.08	1,562,096.31	1,401,495.79	20,321.61	20,321.61	145,002.75	37,911.86
1ST QUARTER TOTALS	1,309,502.08	1,309,502.08	1,562,096.31	1,401,495.79	20,321.61	20,321.61	145,002.75	37,911.86
6/26/2008	2,612,782.75	2,612,782.75	3,110,799.31	2,792,290.50	40,488.10	40,488.10	289,330.69	76,856.40
2ND QUARTER TOTALS	1,303,280.67	1,303,280.67	1,548,703.00	1,390,794.71	20,166.49	20,166.49	144,327.94	38,944.54
9/26/2008	3,524,428.47	3,524,428.47	4,151,609.00	3,752,853.97	54,416.30	54,416.30	397,555.97	107,912.45
3RD QUARTER TOTALS	911,645.72	911,645.72	1,040,809.69	960,563.47	13,928.20	13,928.20	108,225.28	31,056.05
12/23/2008	4,808,718.30	4,808,718.30	5,677,229.07	5,111,607.16	74,118.34	74,118.34	533,998.50	145,450.06
4TH QUARTER TOTALS	1,284,289.83	1,284,289.83	1,525,620.07	1,358,753.19	19,702.04	19,702.04	136,442.53	37,537.61
ANNUAL TOTAL	4,808,718.30	4,808,718.30	5,677,229.07	5,111,607.16	74,118.34	74,118.34	533,998.50	145,450.06
W2 CONFIRMATION LIST	4,808,718.30	4,808,718.30		5,111,607.16	74,118.34	74,118.34	533,998.50	145,450.06

T – INTRODUCTION TO PAYROLL TAX RECONCILIATION

Completed Tax Activity Receipts Worksheet

BANK OF AMERICA TAX RECEIPTS

2ND QUARTER 2010

TX ACTIVITY DATE	TX DUE DATE	FEDERAL	CA EDD
4/1/2010	4/2/2010	52,819.44	17,008.46
4/2/2010	4/5/2010	1,018.60	205.15
4/8/2010	4/9/2010	2,178.20	158.80
4/8/2010	4/9/2010	153,856.50	13,962.37
4/19/2010	4/20/2010	2,036.30	138.51
4/23/2010	4/26/2010	166,399.06	14,401.57
4/28/2010	4/29/2010	458,407.27	126,561.24
4/29/2010	4/30/2010	4,112.03	886.67
TOTAL TAX DEP FOR APRIL		840,827.40	173,322.77
TOTAL LIABILITY FOR APRIL		840,834.39	173,309.96
over/under payment		6.99	(12.81)

TX ACTIVITY DATE	TX DUE DATE	FEDERAL	CA EDD
5/4/2010	5/5/2010	8,383.19	1,898.82
5/3/2010	5/4/2010	4,469.31	949.41
5/3/2010	5/4/2010	50,434.69	16,216.73
5/7/2010	5/10/2010	119,483.33	9,035.73
5/7/2010	5/10/2010	53,433.93	7,555.55
5/7/2010	5/10/2010	37,384.40	2,844.02
5/12/2010	5/13/2010	1,565.86	336.02
5/20/2010	5/21/2010	369.98	82.68
5/24/2010	5/25/2010	63,939.77	6,089.15
5/24/2010	5/25/2010	105,006.15	8,510.83
5/26/2010	5/27/2010	457,867.43	126,738.34
TOTAL TAX DEP FOR MAY		902,338.04	180,257.28
TOTAL LIABILITY FOR MAY		902,624.49	180,257.28
over/under payment		286.45	-

TX ACTIVITY DATE	TX DUE DATE	FEDERAL	CA EDD
5/28/2010	6/1/2010	50,877.73	16,415.42
6/4/2010	6/7/2010	77,375.62	7,771.42
6/4/2010	6/7/2010	96,188.76	2,773.42
6/7/2010	6/8/2010	78,364.61	19,286.12
6/15/2010	6/16/2010	4.30	
6/17/2010	6/18/2010	148.75	20.53
6/18/2010	6/21/2010	69.39	2.04
6/23/2010	6/24/2010	64,599.28	8,527.09
6/24/2010	6/25/2010	106,490.24	6,611.85
6/28/2010	6/29/2010	1,659.59	469.42
6/28/2010	6/29/2010	449,367.02	124,970.24
TOTAL TAX DEP FOR JUNE		925,145.29	186,847.55
TOTAL LIABILITY FOR JUNE		924,955.72	186,662.12
over/under payment		(189.57)	(185.43)

TOTAL TAX LIABILITY 2ND QTR	2,668,414.60	540,229.36
AEIC CREDIT	(784.52)	
REVISED LIABILITY 2ND QTR	2,667,630.08	540,229.36
TOTAL TAX DEPOSITS FOR 2ND QTR	2,668,310.73	540,427.60
OVERPAYMENT	(680.65)	(198.24)

Intentionally left blank

