

2012 FORMS AND DUE DATES

Due	Form	Name
Within 15 calendar days after paying over \$100 in wages.	DE 1	<i>Registration Form for Commercial Employers</i> (If you are not a commercial employer, refer to page 6.)
Within 20 days of start of work for new or rehired employees.	DE 34	<i>Report of New Employee(s)</i>
Within 20 days of paying an independent contractor \$600 or more or entering into a contract for \$600 or more, whichever is earlier.	DE 542	<i>Report of Independent Contractor(s)</i>

Due	Delinquent if Not Filed by ¹	Report	Quarter
April 1, 2012	April 30, 2012	DE 9/DE 9C	1 st (January, February, March)
July 1, 2012	July 31, 2012	DE 9/DE 9C	2 nd (April, May, June)
October 1, 2012	October 31, 2012	DE 9/DE 9C	3 rd (July, August, September)
January 1, 2013	January 31, 2013	DE 9/DE 9C	4 th (October, November, December)

CALIFORNIA DEPOSIT REQUIREMENTS

If Your Federal Deposit Schedule/Requirement Is ¹	And You Have Accumulated State PIT Withholding of	If Payday Is	PIT and SDI Deposit Due by ²
Next Banking Day	Less than \$350	Any day	Quarterly ³
	\$350 to \$500	Any day	15 th of the following month
	More than \$500	Any day	Next Banking Day
Semi-weekly	Less than \$350	Any day	Quarterly ³
	\$350 to \$500	Any day	15 th of the following month
	More than \$500	Wed., Thurs., or Fri.	Following Wednesday ⁷
	More than \$500	Sat., Sun., Mon., or Tues.	Following Friday ⁷
Monthly	Less than \$350	Any day	Quarterly ³
	\$350 or more	Any day	15 th of the following month
Quarterly ^{4,5} or Annually ⁶	Less than \$350	Any day	April 30, 2012 July 31, 2012 October 31, 2012 January 31, 2013
	\$350 or more	Any day	15 th of the following month

NOTE:

- ¹ Electronic transactions for Next Banking Day deposits must be settled in the State's bank account on or before the third banking day following the payroll date.
- ² If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day. For example, if a deposit is due on Friday, but Friday is a holiday, the deposit due date is extended to the following Monday.
- ³ If you have accumulated less than \$350 of PIT and choose to make an additional deposit before the quarterly due date, designate the "DEPOSIT SCHEDULE" as QUARTERLY on your DE 88 coupon.
- ⁴ If you are not required to follow one of the above federal deposit schedules/requirements, you are still required to make California payroll tax deposits of accumulated SDI deductions and PIT withholding quarterly or more often, based on the guidelines in this table.
- ⁵ A deposit of employer UI and ETT taxes not previously paid is also due each quarter by the due dates shown.
- ⁶ If your federal deposit requirement is annually, you are required to make California payroll tax deposits quarterly or monthly based on the guidelines in this table.
- ⁷ The transition period of the semi-weekly schedule allows employers to make deposits in any of the three business days following the last pay date. If any of the transition period days is a legal holiday, the employer is given an extra business day to make the deposit.