

# THIS IS YOUR FILE COPY

STATE OF CALIFORNIA

## DEPARTMENT OF EMPLOYMENT UNEMPLOYMENT RESERVES COMMISSION

15

### CONTRIBUTION REPORT FOR DECEMBER, 1937

**This is your copy, keep in your files to facilitate verification by authorized representatives of the department. Make it an exact duplicate of the one mailed to the Department of Employment.**

**Send remittance with original return when mailing to the Department of Employment, 1025 P Street, Sacramento. Do not send remittance to a branch office. Do not send coin, currency or stamps.** Send check, cashier's check or money order payable to the California Unemployment Reserves Commission for the full amount of the contribution.

**Contribution is due and payable on January 1, 1938, and delinquent February 1, 1938.** If remittance is not postmarked on or before midnight of January 31, 1938, interest charges of 12 per cent per annum must be assessed under the law. The Act contains no provision for waiver of interest.

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| <p>1. Total amount of wages payable to covered workers in pay periods of all types ending within the calendar month:</p> <p>(a) Money wages (See special instructions) (Covered Workers) ..... \$ <u>1030.08</u></p> <p>(b) Other remuneration (Covered Workers) ..... \$ <u>414.-</u></p> <p>(c) Total subject wages payable this month ..... \$ <u>1444.08</u></p> <p>2. Does Line 1-c represent your total pay roll? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>3. Number of covered workers in the last pay periods of all types ending within the calendar month ..... <u>17 persons</u></p> | <p><i>Show here any changes or corrections in address or name, and, in the case of the latter, the date of the change. Also indicate if the name change represents a change in Ownership or Entity.</i></p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Change in Name { Represents a Change in Ownership or Entity <input type="checkbox"/> } { Does not Represent a Change in Ownership or Entity <input type="checkbox"/> } Date of Change _____</p> |
|---|--|

#### Computation of Remittances

*Leave This Blank*

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| <p>4. Contributions for this Month:</p> <p>(a) By employers, 1.8% of wages (line 1-c) ..... \$ <u>18.76</u> Net</p> <p>(b) By wage-earners (Total deductions made from pay rolls) ..... \$ <u>57.98</u> / <u>27.42</u></p> <p style="text-align: right; margin-right: 20px;">\$ <u>31.74</u></p> <p>5. Adjustments for Current Year:</p> <p>(a) Underpayments Dr. Memos Nos. Add \$ ..... Net</p> <p>(b) Overpayments Cr. Memos Nos. Subtract \$ ..... \$</p> <p>6. Adjustments for Prior Year:</p> <p>(a) Underpayments Dr. Memos Nos. Add \$ ..... Net</p> <p>(b) Overpayments Cr. Memos Nos. Subtract \$ ..... \$</p> <p>7. Interest at Rate of 12 Per Cent Per Year:</p> <p>(a) On this contribution if delinquent ..... Net</p> <p>(b) On underpayments reported in 5-a ..... \$</p> <p>(c) On underpayments reported in 6-a ..... \$</p> <p>8. TOTAL ..... XXXXXXXXXXXX \$</p> |  |
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**If you are not subject; or if you have terminated your business; or if you receive forms under more than one Employer's Account Number for the same business entity, return this form with full explanation**

Check # 7758

# Instructions for Filing Contribution Report

*Read carefully the following instructions on specific items in this report*  
See also "Rules and Regulations on the California Unemployment Reserves Act"

According to a rule adopted by the California Unemployment Reserves Commission, California employers must make monthly, instead of quarterly contributions to the unemployment fund.

**Rule 37.6. "FILING OF RETURNS AND PAYMENT OF CONTRIBUTIONS.** Every employer subject to the act shall make a monthly return of employer and employee contributions together with the Contribution Report CURC 3 for each calendar month beginning with July, 1937. Such return shall be due on the first day of the month following the month for which the return is made, and shall be delinquent after the close of the last day of the calendar month following the period for which the return is made."

The responsibility for filing reports and paying contributions for both employer and wage-earners is strictly upon the employer.

Contribution Reports and Remittances for December, 1937, are due and payable January 1, 1938, and delinquent after January 31, 1938.

Forms should be sent to 1025 P Street, Sacramento, accompanied with checks to cover. **Make no payment to Branch Offices.**

**SIGNATURES.** Each return shall be signed by (1) the individual, if the employer is an individual, (2) the president, treasurer, or other principal officer, if the employer is a corporation, or (3) a responsible and duly authorized member having knowledge of the firm's affairs, if the employer is a partnership or other unincorporated organization.

The report covers pay periods ending within the month. The term "pay period" means that period of time during which the wages payable, or paid, on any regular pay day were earned.

**Preserve copies of contribution reports to facilitate verification by authorized representatives of the department.**

**Section 45. Interest on Delinquencies.** "If any employer defaults in any payment required of him, for himself or on behalf of employees under this act, he shall become additionally liable for interest on such payments at the rate of twelve per cent per annum from the date such payment becomes due, both principal and interest being payable in the same manner as the contributions."

**Wages Not Subject include:**

Payment made for services performed by persons engaged in other than an employer-employee relationship.

Wages paid to wage-earners in leased departments, in accordance with Commission rule.

Wages paid to demonstrators, in accordance with Commission rule.

Wages paid in employments excluded by section 7 of the act, namely:

- (a) Agricultural labor;
- (b) Domestic service in a private home;
- (c) Maritime services as to which this State is prohibited by the Constitution and laws of the United States of America from requiring contributions of employers or their workers with respect to wages as provided in this act;
- (d) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;
- (e) Service performed in the employ of the United States Government or of an instrumentality of the United States unless permitted by Congress;
- (f) Service performed in the employ of a State, a political subdivision thereof, or an instrumentality of one or more States or political subdivisions, or in the employ of any unit or agency of government, whether of a governmental or a proprietary nature, or service as a public officer;
- (g) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual;
- (h) Employment, under any unemployment compensation system established by a law of the United States.

## THE CONTRIBUTION REPORT

**1a.** Money wages shall show the wages payable for all pay roll periods ending within the period reported. This must include salaries, commissions, bonuses, benefits paid from a sick fund maintained by employers or employers and wage-earners, dismissal wages, cash prizes, vacation pay and all other wage payments except wages or allowances paid in kind. Also include all deductions made from a wage-earner's pay check because of purchases made, payments made, or other advances made by employer for benefit of the wage-earner, such as company store advances, insurance deductions, garnishments, merchandise purchases, charges for services, etc. Tips received by a wage-earner from patrons of the employer are not considered wages.

**NOTE.**—Payments made to wage-earners under the following conditions are not considered as wages:

- (a) Sick benefits made from Employee Benefit Funds in accordance with Commission rule.
- (b) Directors fees paid in accordance with Commission rule.
- (c) Wage-earner group insurance, in accordance with Commission rule.
- (d) Discounts on purchases, in accordance with Commission rule.
- (e) Partnership drawing accounts.



[Instructions continued on page 4]