



THIS SPACE FOR DEPARTMENTAL USE ONLY

California Department of Employment

William W. Wadsworth, Director

This Certificate must be signed by the owner, a responsible officer, or a duly authorized agent. It is to certify that the report and any accompanying exhibits are complete, true and correct for the period indicated, as required by the California Unemployment Insurance Act, Chapter 122, Statutes of 1935, as amended, Rates and Regulations thereunder.

Signature of authorized individual (See instructions)

Title

Name in this space employer's name, business address and account number

EMPLOYER'S ACCOUNT NUMBER

22-2444 80-80-72-11

SAN FRANCISCO, CALIF.  
784 STANNAN ST  
T HOSAWA, ORE  
STARLIGHT LAUNDRY

Instructions for Completing Contribution Report, DE-3  
Please follow these instructions exactly

This report must cover all wages paid during the period January 1, 1942, to March 31, 1942. Employers who have paid no wages during the quarter January 1-March 31 must return the original of both Contribution and Earnings Reports properly signed and mark on the face of each form: "NO PAY ROLL DURING THIS QUARTER."

IF ANY ADJUSTMENTS OF PREVIOUS REPORTS ARE NECESSARY, PLEASE WRITE FOR THE NECESSARY FORMS AND INSTRUCTIONS AND EXPLAIN NATURE OF ADJUSTMENTS.

**Certificate.** This return must be signed by the owner, a responsible officer, or a duly authorized agent.

**ITEM 1.** Show number of subject wage-earners on last pay rolls of all types ending within the month. Compute this figure by adding the number of workers on the last weekly pay roll, the second semi-monthly pay roll, the monthly pay roll, and the last of any other types of pay roll, for example: daily, ten-day, etc. Also include others subject to the Act who are working at the end of the month but who might not appear on the last pay roll, such as commission salesmen, etc. This information is required of all employers and must be reported.

**ITEM 2a.** Show total wages paid in subject employment for the quarter January 1, 1942, to March 31, 1942. (Consider as paid any amounts credited to the account of a wage-earner without any substantial limitation or restriction as to the time and manner of payment.) The following items are to be considered wages:

- |  |   |
|--|---|
| 1. Salaries  | 5. Cash prizes  |
| 2. Commissions   | 6. Vacation pay   |
| 3. Bonuses   | 7. All other wage payments (except wages or allowances paid in kind, such as goods, meals, lodging, etc., which are to be reported under Item 2b) |
| 4. Dismissal wages which the employer is legally required to pay |   |

The following payments to wage-earners are **not** considered wages in accordance with Commission rules and are **not** to be included in the figures shown in Item 2a:

- |  |   |
|--|---|
| (a) Voluntary payments to an employee on military leave  | (f) Drawings of partners  |
| (b) Directors' fees of \$20 or less per day provided the employer is not subject to the Federal Unemployment Tax Act | (g) Pensions to retired wage-earners who perform no services                                      |
| (c) Tips   | (h) Travel and automobile expenses if proper records are kept                                     |
| (d) Payments by employers on group insurance   | (i) Workmen's compensation awards   |
| (e) Discount on purchases  | (j) Sick benefits paid pursuant to a general plan established by an employer for his wage-earners |

**ITEM 2b.** Show total other remuneration in subject employment this quarter, that is, wages paid in kind, such as goods, meals, lodging, etc.

**ITEM 2c.** Show the total money wages and other remuneration paid this quarter in subject employment. This figure is obtained by adding Items 2a and 2b.

**ITEM 2d.** Answer whether Item 2c represents your total pay roll for quarter.

**ITEM 3a.** Enter as Item 3a only those wages paid during the quarter which are in excess of \$3,000 to individual wage-earners with respect to employment during a calendar year. Wages paid on or after January 1, 1940, for a calendar year subsequent to December 31, 1938, are taxable to the extent of the first \$3,000 earned by each wage-earner in such calendar year. The \$3,000 limitation does not apply to wages paid to any wage-earner prior to January 1, 1940, nor to wages earned in 1936, 1937, or 1938. If additional wages are to be reported for services during 1936, 1937, or 1938, a separate statement should be filed showing the amount of such wages and the period covered. See also Item 19.

**ITEM 3b.** If any part of the amount entered in Item 3a is a deduction by reason of the fact that in 1942 you paid wages to the wage-earner which are in excess of \$3,000 for 1939, 1940, or 1941, your answer to this question would be "Yes." If all of the amount entered in Item 3a is for wages in excess of \$3,000 per worker, earned in 1942, your answer to this question would be "No."

**ITEM 4.** Subtract Item 3a from Item 2c. The answer must agree with Item 21 on Earnings Report, DE-3A.

**ITEM 5.** Show the amount of employer's contribution computed at the rate of 2.7 per cent (.027) of Item 4, unless you have received a Notice of Employer's Contribution Rate, Form DE-2088, awarding you a lower rate for the rating period, January 1, 1942, to December 31, 1942. An employer's contribution computed at a reduced rate without previous authorization from the California Department of Employment will result in an assessment of interest and penalty.

**ITEM 6.** Show the amount of wage-earner contributions actually deducted for the purposes of the California Unemployment Insurance Act. An employer should deduct from his wage-earners for the purposes of this Act, 1 per cent of those wages

[INSTRUCTIONS CONTINUED ON REVERSE SIDE OF EMPLOYER'S FILE COPY (Page 4)]



Has there been any change in name, address, or ownership of your business? If so, to insure proper credit to your account, this form must be completed and mailed to:

**CALIFORNIA DEPARTMENT OF EMPLOYMENT**  
1025 P STREET  
SACRAMENTO, CALIFORNIA

If you are reporting a change in name or address, or a change in the nature of your business activity, but no change in ownership, complete Section A only.

If you are reporting a change in ownership, complete Sections A and B.

**CALIFORNIA DEPARTMENT OF EMPLOYMENT**  
AFFILIATED WITH SOCIAL SECURITY BOARD  
**NOTICE OF CHANGE OR CORRECTION**

**Section A.** Change in NAME, ADDRESS, or NATURE OF BUSINESS.

Under "Former Status" complete Items 1 and 3 to 8. (Enter your account number, name and address as they appear on your Contribution and Earnings Reports.)

Under "New Status" show the changed item(s) *only*.

FORMER STATUS	NEW STATUS
1. Account Number <input type="text"/>	1. <input type="text"/>
2. Statistical Code <input type="text"/>	2. Statistical Code <input type="text"/>
3. Former Business Name _____	3. New Business Name _____
4. Former Owner's Name _____	4. New Owner's Name _____
5. Former Mailing Address _____	5. New Mailing Address _____
6. Former Business Address _____	6. New Business Address _____
7. Owner's Home Address _____	7. Owner's Home Address _____
8. Former Nature of Business Activity ( <i>Explain fully</i> ) _____	8. New Nature of Business Activity ( <i>Explain fully</i> ) _____

**Section B.** Change in OWNERSHIP (*Separate contribution and earnings reports must be filed for each owner*)

Check appropriate item or items

- |  |   |
|--|---|
| <input type="checkbox"/> Complete sale (If you sold this entire business are you still operating elsewhere? Answer YES or No _____.) | <input type="checkbox"/> Assignment                                       |
| <input type="checkbox"/> Partial sale  | <input type="checkbox"/> Change in partnership                            |
| <input type="checkbox"/> Discontinued without successor  | <input type="checkbox"/> Death of sole owner                              |
| <input type="checkbox"/> Bankruptcy  | <input type="checkbox"/> Other business acquired ( <i>Explain below</i> ) |
|  | <input type="checkbox"/> Other: ( <i>Explain fully below</i> )            |

If there was a change of ownership, was more than 50 per cent of the control of management of the successor held by the same person or persons who held such control in the predecessor? YES  No

If death of owner or partner has occurred, has any estate matter been filed or is an administrator operating the interests? (*Explain fully below.*) If bankruptcy has occurred, was action voluntary and under what section of bankruptcy laws was action filed? (*Explain fully below.*)

**EXACT DATE OF CHANGE** \_\_\_\_\_

Explanation of items checked above: \_\_\_\_\_

At what address are your records available for audit? \_\_\_\_\_

**Section C. FOR DEPARTMENTAL USE ONLY** Is successor subject under 9B? YES  No

Former Deletion Information: (The space below is not to be used by the employer)

<input type="checkbox"/> Add "CV" to plate (elective and compulsory coverage)	<input type="checkbox"/> Remove "CV"	<input type="checkbox"/> Delete—NS _____ Years
<input type="checkbox"/> Add "V" to plate (elective coverage)	<input type="checkbox"/> Remove "V"	<input type="checkbox"/> Delete—(other) _____
<input type="checkbox"/> Add "E" to plate (extension)	<input type="checkbox"/> Remove "E"	<input type="checkbox"/> Original subject dates— ER _____ WE _____ (Use only for new account)
<input type="checkbox"/> Delete—Exempt		<input type="checkbox"/> Change subject dates to— ER _____ WE _____
<input type="checkbox"/> Delete—OB _____ Effective date _____ Section of Act _____ Date _____ Suc. by _____ Account Number _____		<input type="checkbox"/> Reinstate account— ER _____ WE _____ Show new subject dates
<input type="checkbox"/> Delete—Transfer to _____ Account Number _____		<input type="checkbox"/> Send _____ Continuation Sheets (DE 3B)

**Section D.**

Send Forms \_\_\_\_\_  
Sent Forms \_\_\_\_\_ By \_\_\_\_\_  
Prepared by \_\_\_\_\_  
Date \_\_\_\_\_

<input type="checkbox"/> F.A.	Statistical	Addressograph	Registration
<input type="checkbox"/> O.E.			
<input type="checkbox"/> Requested			
<input type="checkbox"/> Completed			
<input type="checkbox"/> Unnecessary			
<input type="checkbox"/> Change Recorded in Folder			

[INSTRUCTIONS—Continued]

paid to them on and after the date upon which he becomes subject. Any employer who withholds deductions from wages paid to his workers and fails to pay the money to the California Department of Employment is guilty of a misdemeanor.

NOTE: No wage-earner contributions are due prior to the date of the employer's qualifying as subject to the California Unemployment Insurance Act and no deductions, therefore, shall be made by any employer from his workers' wages prior to the subject date. For example: If Employer A, not having succeeded a subject employer, started business on January 15, 1941, and acquired sufficient experience to be subject on September 9, 1941, he would be required to pay employer contributions (2.7%) on all wages paid from January 15, 1941, but would be required to pay wage-earner contributions (1%) on only those wages paid on and after September 9, 1941.

ITEM 7. Show the sum of Items 5 and 6. Payment covering this amount less any credit memoranda which you have received must be made by check, cashier's check or money order payable to the California Department of Employment and mailed with this return to 1025 P Street, Sacramento. Credit memoranda must be attached to this report. Credits taken without proper authority will not be allowed and penalties will be charged. Do not send coin, stamps or currency.

**PENALTIES FOR DELINQUENCY**

The California Unemployment Insurance Act provides a penalty of 10 per cent of total contributions due for failure to pay contributions before the delinquent date, with provision for an additional 15 per cent penalty if failure to pay is due to intentional fraud. The Act further provides that interest shall accrue at the rate of 1 per cent per month or part thereof on delinquent contributions. However, you will later be notified of the amounts of such penalty and interest charges and should not include any payment of penalty and interest in this remittance.

**Instructions for Completing Earnings Report, DE-3A**

With the exception of the total of Column 19 and the entry for Item 21, you may prepare the Earnings Report as a duplicate of your report to the Collector of Internal Revenue under Chapter 9, Sub-Chapter A, Internal Revenue Code (formerly Title VIII of the Social Security Act), Form SS-1a.

If you maintain more than one pay roll and wish the charges to your account (as maintained for Experience Rating [Merit Rating] purposes) identified by plant or division, a special procedure will be required for the preparation of Earnings Reports. Information on this subject will be forwarded to you on request.

**Names of Wage-Earners Should be Arranged in Alphabetical Order**

Every wage-earner on your pay roll at any time during the quarter ending March 31, 1942, who was employed in employment subject to the California Unemployment Insurance Act must be included in this Earnings Report without regard to the length of time he was employed or whether he is now living or deceased.

The item numbers which follow correspond with the numbers appearing on the face of this return:

ITEM 13. *Employer's name, address, and account number.* Show your name, business address, and account number (as assigned by the California Department of Employment) unless shown on this form when received from the California Department of Employment.

ITEM 16. *Continuation sheets.* In case the space on this form is insufficient to permit the listing of all employees to whom wages were paid during the quarter, continuation sheets, Form DE-3B, should be used. A supply of these forms may be obtained from the California Department of Employment upon request. Enter as Item 16 the total number of pages comprising the return, including both Form DE-3A and the Forms DE-3B attached.

ITEM 17. *Wage-earner's Social Security Account Number.* Show in this column the account number assigned to each wage-earner by the Social Security Board. If a wage-earner's Social Security Account number is unknown or if he has no number, report his earnings without number. Take immediate steps to secure a Social Security Account number for all your employees who do not now have one.

ITEM 18. *Name of wage-earner.* Show in this column the name of each wage-earner to whom taxable wages were paid during the quarter. The name should be written exactly as it appears on the account number card issued to the wage-earner by the Social Security Board.

ITEM 19. *Taxable wages.* Enter the full amount of taxable wages paid to each wage-earner during the quarter. (See Item 3a regarding wages not taxable.) Include in "taxable wages" for each wage-earner the amount of "other remuneration" which was used to compute the total reported as "other remuneration" in Item 2b. Wages paid on or after January 1, 1940, for a calendar year subsequent to December 31, 1938, are taxable to the extent of the first \$3,000 earned by each wage-earner in such calendar year. Do not attempt to prorate the \$3,000 in wages to the four calendar quarters; report the first \$3,000 paid for services rendered in a calendar year.

If during the quarter a wage-earner was paid wages which are in excess of \$3,000 with respect to employment during any calendar year subsequent to December 31, 1938, enter the letters "CC" (indicating contributions completed) under Item 20. The letters "CC" should be entered when wages in excess of \$3,000 were paid with respect to employment in 1939, 1940, or 1941, even though the wage-earner has not yet been paid wages of \$3,000 with respect to employment in 1942. All wage-earners who were paid wages included under Item 3a should be identified by the letters "CC."

Taxable wages paid in 1942 for earnings in 1939, 1940, or 1941, must be included with taxable wages for 1942 earnings. *Example 1:* If you have already reported \$2,800 paid to a wage-earner for 1941 services, and during the first quarter of 1942 you paid to the same wage-earner \$300 for 1941 services and \$900 for 1942 services, you should enter in Item 19 \$1,100 (1941—\$200, 1942—\$900) as taxable wages paid to the wage-earner during the first quarter. The \$100 of wages which are not taxable should be included in the total for Item 2a and shown as a deduction in Item 3a. *Example 2:* If you have already reported \$2,800 paid to a wage-earner for 1941 services, and during the first quarter of 1942 you paid to the same wage-earner \$300 for 1941 services and \$3,400 for 1942 services, you should enter in Item 19 \$3,200 (1941—\$200, 1942—\$3,000) as taxable wages paid to the wage-earner during the first quarter. The \$100 and \$400 of wages which are not taxable should be included in the total for Item 2a and shown as a deduction in Item 3a.

ITEM 20. *State.* If a wage-earner covered by the unemployment insurance act of another state is included on this report, show the name of the state in this column, and do not include his earnings in the total of Item 19.

ITEM 21. *Total California taxable wages paid.* Show in this space the sum of the page totals entered at the foot of Item 19. Item 21 must agree with the figures shown in Item 4 of the contribution report, DE-3.

**NOTE**

Employers going out of business, or purchasing a new business, should refer to the following sections of the California Unemployment Insurance Act, as amended:

1. Section 41.5—Which provides for the transfer of reserve accounts for experience rating purposes under certain defined conditions.
2. Section 45.7—Which under certain conditions imposes on the purchaser of a business which is subject to the California Unemployment Insurance Act a personal liability for any contributions owed by the former owner.
3. Section 46.1—Which imposes a personal liability on every assignee, receiver, trustee in bankruptcy or executor or administrator of an estate for failure to notify the California Department of Employment of the pendency of dissolution or withdrawal proceedings.
4. Section 46.2—Which imposes a personal responsibility on officers of any corporation for failure to notify the California Department of Employment of dissolution or withdrawal proceedings.

