

Points on Which the Reporting to the Treasury Department and to the Department of Employment Differ

1. "Subject Wages Payable." This item must include all subject wages payable for payroll periods ending within the quarter as defined in rules and regulations covering the California Unemployment Reserves Act. While the Federal figure covers "Wages Paid or Constructively Paid," it is believed that generally there will be no difference between "Wages Payable," for reporting under the California regulations, and "Wages Paid or Constructively Paid" as defined in Article 203 of Federal Regulations 91. In those cases where the employer's records do reflect a difference between "Wages Paid or Constructively Paid" and "Wages Payable," the latter figure should be reported under Item 22 of California Data.
2. The earnings of wage-earners who have attained sixty-five years of age are not reported to the Treasury Department on Form SS-1A;

- they must be reported to the Department of Employment on Form CURC-3A. Contributions must be reported on Form CURC-3, and payment made thereon.
3. Earnings of employees in casual labor not in the course of the employer's trade or business are not reported to the Treasury Department. The earnings of casual laborers must be reported to the Department of Employment. Contributions must be reported on Form CURC-3, and payment made thereon.
 4. The Treasury Department does not require the reporting of that portion of the earnings of wage-earners which exceeds \$3,000.00 annually; under the California Act, all earnings of wage-earners, regardless of amount, must be reported to the Department. Contributions must be reported on Form CURC-3, and payment made thereon.

Names of Employees Should Be Arranged in Alphabetic Order, Either in One Series or by Pay Rolls

THIS IS YOUR FILE COPY

This is your copy, keep in your files to facilitate verification by authorized representatives of the department

STATE OF CALIFORNIA
DEPARTMENT OF EMPLOYMENT
UNEMPLOYMENT RESERVES COMMISSION
FORM CURC-3A

SCHEDULE A
EARNINGS REPORT
For Quarter Ending Dec. 31, 1938

14. DATE QUARTER ENDED Dec 31 1938 15. Number of taxable employees in your employ on last working day (or last pay roll) of quarter 15

If there is not enough space to list all employees below, use Schedule A continuation sheets (Form CURC-3B). Each such continuation sheet must show a page number, beginning with number 2. Each continuation sheet should provide a page total and a recapitulation sheet should be attached showing total for all sheets. (See instructions on back of continuation sheet.)

13. Enter in this space employer's name, address of principal place of business, and identification number.

16. Total number pages of this return, including continuation sheets attached one

Do Not Use This Space	EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER (17)	NAME OF EMPLOYEE (18)	TAXABLE WAGES PAID UNDER TITLE VIII OF FEDERAL SOCIAL SECURITY ACT (19)	SEPARATION DATE (20)	STATE If employed outside the State of employer's principal place of business, show State in which employed (21)	CALIFORNIA DATA SUBJECT WAGES PAYABLE (22)
		Ishigami	288.-			288
		Koshazawa	223.-			223.-
		Nagara	27.63	10/11/38		27.63
		Matsumoto	145.-			145.-
		Seinosuke Matsuyama	240.99			240.99
		Okamoto	256.16	12/31/38		256.16
		Okkuto	255.-			255.-
		Omura	288.-			288.-
		Sayegusa	240.-			240.-
		Sekino	255.-			255.-
		Tsuda	178.-			178.-
		Yamaguchi	270.-			270.-
		Yamamoto	188.-			188.-
		Yuoka	258.-			258.-
		Yukio Kawakami	196.43			196.43
		Zanaka HARUJI	32.16			32.16
TOTAL FOR THIS PAGE—Total taxable wages payable			3341.37			\$3341.37
23. TOTAL FOR THIS RETURN—Total taxable wages payable \$			3341.37		(This total must be the same as Item 1 on CURC-3)	XXXXXXXXXX

STATE OF CALIFORNIA
DEPARTMENT OF EMPLOYMENT

1025 P STREET, SACRAMENTO

Instructions—EARNINGS REPORT [Quarter Ending Dec. 31, 1938]

The California Unemployment Reserves Act requires submission of an earnings report for each covered wage-earner once each quarter. The California Form, CURC-3A, is so designed that it can be filled out as a carbon copy of Schedule A of the Federal Form SS-1A, and has an extension on the right for reporting figures required for State purposes but not required by the Federal government. These may be typed on the latter form while it is in the typewriter, if the carbon paper is cut to the same size as a sheet of Treasury Department Form SS-1A.

Every wage-earner on the pay roll at any time during the quarter ending Dec. 31, 1938, and employed in employment subject to the Act must be included in the earnings report, regardless of the length of time the wage-earner was employed. Data with respect to deceased wage-earners who render some services during the quarter must likewise be included.

The item numbers which follow correspond with the number which appears on the face of the return.

Item 13. Employer's name, address, and identification number. Enter the employer's name, business address, and identification number (as assigned by the California Unemployment Reserves Commission) unless shown on the form when received from the Department of Employment. If already shown, make any changes necessary to show correct name, address, or identification number.

Item 14. Date quarter ended. Unless already shown on the form when received from the Department of Employment, enter in this space the last day of the 3-month period covered by the return, as March 31, 1938; June 30, 1938; September 30, 1938; or December 31, 1938. This may be written as 3-31-38, etc.

Item 15. Number of taxable employees. Enter either number of taxable employees in your employ on last working day of quarter or number on pay roll during last pay periods of quarter, as may be more convenient.

Item 16. Continuation sheets. In case the space in Schedule A on this form is insufficient to permit the listing of all employees to whom taxable wages were payable during the quarter, continuation sheets (Form CURC-3B), a supply of which may be obtained from the Department of Employment upon request, will be used. Enter in Item 16 the total number of pages comprising the return, including the continuation sheets attached.

Item 17. Employee's Social Security account number. Enter in this column the account number assigned to each employee by the Social Security Board. In case an employee's account number is unknown, the word "unknown" should be written in this column instead of the account number, and a statement should be attached to the original return giving as much of the following information as possible: The employee's full name, sex and color, date and place of birth, his present or last known address, and the full names of both parents.

Item 18. Name of employee. Enter in this column the name of each employee to whom taxable wages were payable during

the quarter. If practicable, the name should be written exactly as it appears on the employee's account number card issued to him by the Social Security Board. In case the last name or any initial is known by the employer to be different from that shown on the account number card, enter in the first return on which the employee's name is reported, the name as shown in the employer's records followed by the name shown in the account number card. In subsequent returns, enter only the name as shown in the employer's records.

Item 19. Taxable wages paid. Enter in this column the total of taxable wages paid to each employee during the quarter.

Item 20. Separation date. Enter in this column for each employee who received taxable wages during the quarter, but who was not in your employ at the end of the quarter, the month and day upon which such employee left your service. For example, in the case of an employee leaving your service on Dec. 22, write 12-22.

Item 21. State. In case of an employee working outside the State of the employer's principal place of business, enter the name of the State where employed.

Item 22. Column 22 on the California form must always show the correct total of California wages payable to each employee during all pay roll periods ending within the quarter. The Department desires that this figure be shown even if it is the same as that reported under Federal Item 19 "Taxable Wages Paid" on the Federal Form SS-1A. However, if an undue burden is placed upon the reporting employer because of the need of repeating this figure in cases where Federal Item 19 and California Item 22 are the same, it may be omitted providing a designation "S" is entered under California Item 22 or provided the reporting employer specifically notifies the Department that in all cases of omission of figures under California Item 22 they shall be considered the same as those reported under Federal Item 19.

Item 23. Enter in this space the sum of the totals shown in Column 22. This total must be the sum of the totals of all the pages shown in Item 16 as constituting a part of the return.

General Instructions for Filing Contribution Report CURC-3 and Earnings Report CURC-3A

In cooperation with the Social Security Board, the California Unemployment Reserves Commission has adopted the quarterly basis for the submission of contribution reports and remittances, instead of monthly reports and remittances as heretofore.

Rule 37.4 provides that Contribution Reports, Earnings Reports, and remittances for the fourth calendar quarter of 1938 are due and payable on or before the last day of the month following the quarter for which the contributions have accrued. Contributions and reports for the fourth calendar quarter of 1938 postmarked on or before midnight of January 31, 1939, are not delinquent. Those postmarked after midnight of January 31, 1939, will be delinquent and interest will be charged thereon.

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

All returns and remittances should be sent to the Main Office of the Department of Employment, 1025 P Street, Sacramento, California.

Signatures. Each return shall be signed by (1) the individual if the employer is an individual, (2) the president, treasurer, or other principal officers, 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 within the quarter. 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 and earnings reports to facilitate verification by authorized representatives of the Department.

Section 45. "Interest on Delinquencies." If any employer fails to make any payment required of him, or fails to deduct and pay to the commission the contributions of his workers, in accordance with the provisions of this act and of the rules and regulations adopted by the commission, 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. Such payment and interest shall be collectible in the name of the commission in any manner practicable, including civil action by the commission against the defaulting employer.

Money Wages. 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 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.
- (f) Pensions to retired employees in accordance with Commission rule.
- (g) Reasonable travel allowance.
- (h) Reasonable automobile allowance.
- (i) Workmen's compensation awards.

Other Remuneration. The Commission has adopted the following rule (11.1) covering rent, board and room, meals, etc.

"The reasonable value for board and lodging shall be that value placed upon said items by an employer in determining the amount of wages paid by him to wage-earners in his employ," excepting that:

(a) The value of an apartment occupied by an employee, or employees of the owner or operator of an apartment house, where such employee or employees reside on the premises is hereby declared to be the reasonable rental value of such apartment.

(b) No employer, employing women or female minors in any hotel, lodging house or apartment house, or in any restaurant, cafeteria, or other place where food or drink is sold, to be consumed on the premises, or in any food-catering department of any mercantile establishment, or in any hospital that furnishes meals, shall deduct for such meals more than the following amounts from the minimum wage of such wage-earners:

Breakfast	25c
Lunch	30c
Dinner	45c

(c) No employer, employing women or female minors in the establishments above named, who furnishes rooms or lodging to such wage-earners, shall deduct more than \$3.00 per week from the minimum wage of said wage-earners on account of the use of such rooms.

(d) Where any employer does not place a definite value on said items in computing wages paid by him, the value of the above items shall be that sum regularly allowed his wage-earners for said items; or if no specific allowance is made, it shall be that sum which is actually expended for such purposes.