

## California DE9C Quarterly Wage Report Filing Requirements

Review the California filing date requirements for the Quarterly Wage Report Form DE9C in the chart. Once a quarter ends, groups are given until the end of the following month to file the DE9C with the state.

Example: Q2 ends on June 30th. The DE9C can be filed as early as July 1st and must be done by July 31st.

Quarter	Quarter End	Due By	Delinquent After
Q1	03/31	04/01	04/30
Q2	06/30	07/01	07/31
Q3	09/30	10/01	10/31
Q4	12/31	01/01	01/31

## Carrier Acceptance of the California DE9C Quarterly Wage Report

Here is the carriers' acceptance of the DE9C based on the time frame the state allows a group to file their DE9C.

Example: Q3 DE9C must be filed by the end of October and the Q4 DE9C can be filed as early as the 1st of January, either the Q3 or Q4 DE9C would be acceptable for a January 1st effective date.

### Carrier Acceptance of DE9C Quarterly Wage Reports

Month applying for coverage	DE9C Report to submit
Q1	<b>January</b> 3 <sup>rd</sup> or 4 <sup>th</sup> Quarter
	<b>February</b> Carriers will begin requesting 4 <sup>th</sup> Quarter only
	<b>March</b> 4 <sup>th</sup> Quarter
Q2	<b>April</b> 4 <sup>th</sup> or 1 <sup>st</sup> Quarter
	<b>May</b> Carriers will begin requesting 1 <sup>st</sup> Quarter only
	<b>June</b> 1 <sup>st</sup> Quarter
Q3	<b>July</b> 1 <sup>st</sup> or 2 <sup>nd</sup> Quarter
	<b>August</b> Carriers will begin requesting 2 <sup>nd</sup> Quarter only
	<b>September</b> 2 <sup>nd</sup> Quarter
Q4	<b>October</b> 2 <sup>nd</sup> or 3 <sup>rd</sup> Quarter
	<b>November</b> Carriers will begin requesting 3 <sup>rd</sup> Quarter only
	<b>December</b> 3 <sup>rd</sup> Quarter