

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	January	3 rd or 4 th Quarter
	February	Carriers will begin requesting 4 th Quarter only
	March	4 th Quarter
Q2	April	4 th or 1 st Quarter
	May	Carriers will begin requesting 1 st Quarter only
	June	1 st Quarter
Q3	July	1 st or 2 nd Quarter
	August	Carriers will begin requesting 2 nd Quarter only
	September	2 nd Quarter
Q4	October	2 nd or 3 rd Quarter
	November	Carriers will begin requesting 3 rd Quarter only
	December	3 rd Quarter