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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 2.5@ WITHHOLDING TAX ON WAGES

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Chapter 4@ REPORTS, RETURNS, AND STATEMENTS

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Section 4350-1@ Statement for Employees

4350-1 Statement for Employees

(a)

If wages are subject to withholding of Disability Insurance, Voluntary Plan Disability Insurance, or Income Tax, the written statement shall be furnished to an employee by an employer in triplicate. In addition to the information specified in Section 13050 of the code the statement shall include: (1) The address, state employer account number and federal identification number of the employer; (2) The address of the employee; (3) All payments made directly by such employer under a wage continuation plan which constitute wages in accordance with Section 4309-1(b)(8)(A) of these regulations without regard to whether tax has been withheld on such amounts; (4) The abbreviation "CA" if the wages were subject to Section 13020 of the code; and (5) The abbreviation "CASDI" if worker contributions were paid by the employee pursuant to Section 986 of the code; or (6) If wages were not subject to disability insurance contributions, show "CASDI O", or the abbreviation "VPDI" if worker contributions were paid by the employee pursuant to Section 3260 of the code.

(1)

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(2)

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(3)

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(4)

The abbreviation "CA" if the wages were subject to Section 13020 of the code; and

(5)

The abbreviation "CASDI" if worker contributions were paid by the employee pursuant to Section 986 of the code; or

(6)

If wages were not subject to disability insurance contributions, show "CASDI O", or the abbreviation "VPDI" if worker contributions were paid by the employee pursuant to Section 3260 of the code.

(b)

The written statement required to be furnished to an employee by the employer shall be a Federal Form "W-2" or similar statement prescribed by the department.

(c)

When a mistake is discovered on a statement given to the employee, a corrected statement on Federal Form "W-2C" or similar statement prescribed by the department shall be furnished to the employee: (1) To show the correct amount of wages, as defined in Section 13009 of the code, if the amount of such wages entered on the statement furnished to the employee was incorrect, or (2) To show the amount actually deducted and withheld as tax under Section 13020 of the code if such amount is less or greater than the amount entered as tax withheld on the original statement furnished to the employee.

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(2)

To show the amount actually deducted and withheld as tax under Section 13020 of the code if such amount is less or greater than the amount entered as tax withheld on the original statement furnished to the employee.

(d)

Extension of Time. (1) For good cause shown upon written application by an employer, the department may grant an extension of time not exceeding 30 days in which to furnish to employees the statements required by this regulation. Each application for an extension of time under this subparagraph shall be made in writing, properly signed by the employer or his duly authorized agent, addressed to the Employment Development Department and shall contain a full recital of the reasons for requesting the extension, to aid the department in determining the period of the extension, if any, which will be granted. Such a request in the form of a letter to the department will suffice as an application. The application shall be filed on or before the date prescribed in subsection (a) of Section 13050 of the code for furnishing the statements required. In any case in which an employer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in close personal or business relationship to the employer may sign the request on his or her behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth a reason for a signature other than the employer's and the relationship existing between the employer and the signer. (2) An extension of time, not exceeding 30 days, within which to furnish any statement required by the code is granted to any employer

with respect to any employee whose employment is terminated during the calendar year. In the case of intermittent or interrupted employment where there is a reasonable expectation on the part of both employer and employee of further employment, there is no requirement that a written statement be immediately furnished the employee, but when such expectation ceases to exist, the statement must be furnished within 30 days from that time. Cross References. For provisions relating to the penalties provided for the willful furnishing of a false or fraudulent statement, or for the willful failure to furnish a statement, see Sections 2117, 2119, and 13052 of the code.

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(2)

An extension of time, not exceeding 30 days, within which to furnish any statement required by the code is granted to any employer with respect to any employee whose employment is terminated during the calendar year. In the case of intermittent or interrupted employment where there is a reasonable expectation on the part of both employer and employee of further employment, there is no requirement that a written statement be immediately furnished the employee, but when such expectation ceases to exist, the statement must be furnished within 30 days from that time. Cross References. For provisions relating to the penalties provided for the willful furnishing of a false or fraudulent statement, or for the willful failure to furnish a statement, see Sections 2117, 2119, and 13052 of the code.