



Unemployment Insurance Management System Maintained By County Superintendent of Schools

Please read instructions prior to completing this form.

County Name:

County-District Code:

Total Number of Employees Working During October 2026

#	Covered Employees	Number of Covered Employees
1	Number of covered employees reported for October 2026	
2a	Reported covered employees for October 2025	
2b	Revised total covered employees for October 2025	
2c	2025-26 adjustment (Reported covered minus revised total employees for October 2025)	

Certification

I hereby certify that, to the best of my knowledge and belief, this report is true and correct and that all data have been compiled and reported in accordance with state and federal laws and regulations and the instructions for this report form.

Superintendent/Designee Printed Name

Title

Superintendent/Designee Signature

Date

Any inquiries concerning this report should be directed to the attention of:

Contact Person

Telephone

Email Address

California Department of Education
School Fiscal Services Division
Form J-3 (Rev. 09/2026)

Unemployment Insurance Management System (K–12)

California *Education Code* Section 1330 requires the Superintendent of Public Instruction to apportion \$2.00 per covered employee, less actual state administrative costs not to exceed \$0.05 per covered employee, to the County Superintendents of Schools to cover costs of administering the Unemployment Insurance Management System. The Form J-3 and these instructions can be found on the California Department of Education web page at <https://www.cde.ca.gov/fg/fo/r14/uims26rfa.asp>.

Instructions

- 1) Fill in the county name and provide the County-District code numbers. Complete one form per county.
- 2) Report on Line 1 the total number of covered employees who worked during **October 2026** for the county office and for any district (K–12) or charter school within the county participating in the School Employees Fund.
- 3) Counties that have prior year, **October 2025**, revisions should complete Lines 2a, 2b, and 2c.
- 4) **Count each employee only once.**
- 5) Do not count the following employees unless districts or counties have met requirements to cover them (refer to *Unemployment Insurance Code* Section 634.5 for further exclusions):
 - a) Students who are employed in schools and who are regularly attending classes at such schools.
 - b) Employees receiving work relief or work training.
 - c) Employees who are elected officials.
- 6) Do not include employees in Community College Districts. These employees should be reported on the Unemployment Certification Form - October 2025, which can be found on the California Community Colleges Unemployment Insurance Fund Reimbursements web page at <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Unemployment-Insurance-Fund-Reimbursements>. For more information, please contact Jubilee Smallwood at the Community College Chancellor's Office by email at fiscalstandards@cccco.edu or by phone at 916-327-6225.
- 7) After County Superintendent's review and approval, submit your signed Form J-3 on or before **November 2, 2026**, to the Categorical Allocations and Audit Resolution Office at CAAR@cde.ca.gov.