

**APPENDIX A**  
**FC-34 ADJUSTMENT CODES**



<b>Code</b>	<b>Code Explanation</b>
37	Wages Reportable to Another State
46	Wages Reported As Net Instead of Gross
47	Reported to Wrong Quarter/Year
48	Wages Overreported On Payroll Report (FC-21)
49	Wages Underreported On Payroll Report (FC-21)
51	Wages Omitted From Payroll Report (FC-21)
01	Independent Contractor
02	Insurance Agent Compensated By Commission Only
03	Real Estate Agent Compensated By Commission Only
04	Court Reporter Compensated By Commission Only
05	Agent Engaged In Wholesale Distribution And Sale of Petroleum Products Compensated By Commission Only
06	Service Performed By An Individual Enrolled At A Non-Profit Institution As A Full Time Student, In A Program Taken For Credit, or Work Study Program
07	Service Performed By An Individual Under the Age of 18 Delivering Newspapers
08	Service Performed As An Intern In the Employ of A Hospital
09	Service Performed As A Student Nurse In the Employ of A Hospital or School By An Individual Enrolled In Training At Such School
10	Temporary Service Performed In the Event of Disaster
11	Member of the Legislature or Judiciary
12	Service Performed By An Inmate of A Custodial/Penal Institution
13	Student Enrolled At A School Who Is Also Performing Services In the Employ of That School
14	Service For An organization Exempt From Tax Under Section 501 of the Internal Revenue Code
15	Service Performed In the Employ of An Individual's Son, Daughter, or Spouse
16	Service By A Child Under the Age of 21 In the Employ of their Mother or Father
17	Elected official
18	Employee of A Religious organization
19	Minister of A Church

<b>Code</b>	<b>Code Explanation</b>
20	Service Performed As A Part of A Work Relief/Work Training Program
21	Service Performed For A Hospital While A Patient
22	Service Performed As A Direct Seller In An Individual's Home or Otherwise That In A Permanent Retail Establishment
23	Service Performed As A Taxi Cab Driver If Excluded From FUTA Tax
24	Service Performed As A Contract Carrier If Excluded From FUTA Tax
25	Service Performed As A Barber or Cosmetologist If Excluded From FUTA Tax
26	Service Performed By A Full Time Student In the Employ of An organized Camp
27	Loan Made to An Individual Under A Formal Agreement
28	Workers Compensation Payments
29	Moving Expenses Paid By An Employer On Behalf of An Employee
30	Deferred Wages Under A Cafeteria Plan
31	Value of Meals Furnished At the Employer's Location And For the Employer's Convenience
32	Lodging Furnished At the Employer's Premises And For the Employer's Convenience
33	Per Diem Expenses
34	Reimbursement For Expenses
35	Employer Contributions to Insurance, Medical, Hospital, or Insurance Premiums
36	Retirement/Pension Contributions Into A Qualified Plan By the Employer
38	Wages Reported As Year to Date Wages In Error
39	Medical Services Performed By An Individual In A Private Home Where Such Person Is Employed By the Person Receiving Such Services
40	Illegal Alien Not Registered to Work In the United States
41	Sub Pay Unemployment Benefits Under A Private Plan Financed In Whole or In Part By An Employer
42	School Wages/Between Terms With A Reasonable Assurance of Returning
43	Acquisition/Duplicate Wages Reported By Predecessor And Successor
54	Deceased Worker Wages Paid to Beneficiary or Estate After the Calendar Year of Death
55	Domestic Service Performed In A Private Home, College Club, Fraternity or Sorority – Wages Paid Less Than \$1000