

Why do I have to report?

The federal New Employee Registry (NER) program, part of the welfare reform legislation, required employers to report newly hired employees to EDD. The California Legislature expanded the reporting to require businesses and government entities to report the independent contractors they hire.

What's the benefit?

The information you provide to EDD is cross-matched against a list of parents who are delinquent in their child support obligations. Child support agencies are then able to locate these parents to establish a payment order or enforce an existing order.



***Businesses and
Government Entities
Are Required to
Report New Employees
And Independent
Contractors to the
Employment
Development
Department***

NEW EMPLOYEE REGISTRY (NER)



WHO MUST REPORT

- ◆ All employers and government entities.
- ◆ Multistate employers who report new employees electronically or magnetically may select one state to report.

WHO TO REPORT

All newly hired or rehired employees.

WHEN TO REPORT

Within 20 days of the employee's start-of-work date.

HOW TO REPORT

- ◆ Submit a *Report of New Employee(s)* (DE 34) electronically by accessing EDD's e-*Services for Business* Web site at <https://eddservices.edd.ca.gov>; or
- ◆ Submit on magnetic media using a CD-R or 3 1/2 inch diskette; or
- ◆ Submit a paper *Report of New Employee(s)* (DE 34); or
- ◆ Submit a copy of employee's W-4 form (include employer account number and employee's start-of-work-date)

WHERE TO REPORT

Employment Development Department
P.O. Box 997016, MIC 23
West Sacramento, CA 95799-7016
Telephone: (916) 657-0529
FAX: (916) 319-4400
Web site: <https://eddservices.edd.ca.gov>

WHAT TO REPORT

You are required to provide the following information:

EMPLOYER'S OR GOVERNMENT ENTITY'S	THE NEW EMPLOYEE'S
<ul style="list-style-type: none">◆ EDD employer account number◆ Federal Employer Identification Number (FEIN)◆ Business name◆ Address◆ Telephone number◆ Contact person	<ul style="list-style-type: none">◆ First name, middle initial, and last name◆ Social security number◆ Address◆ Start-of-work-date

FOR ADDITIONAL INFORMATION

General Inquiries: (916) 657-0529

Web sites:

Magnetic Media Inquiries: (916) 651-6945

EDD – www.edd.ca.gov

Electronic Filing Inquiries: (800) 796-3524

ICR – www.edd.ca.gov/taxrep/txicr.htm

NER – www.edd.ca.gov/taxrep/txner.htm

EDD Electronic Services –

<https://eddservices.edd.ca.gov>

INDEPENDENT CONTRACTOR REPORTING (ICR)



WHO MUST REPORT

Any business or government entity required to file a federal Form 1099-MISC for services performed by an independent contractor.


WHO TO REPORT

An individual (independent contractor) who receives compensation for work performed or who enters into a contract for services for which a federal Form 1099-MISC will be filed.

WHEN TO REPORT

Within 20 days of EITHER making payments totaling \$600 or more OR entering into a contract for \$600 or more with an independent contractor in any calendar year, whichever is earlier.

HOW TO REPORT

- ◆ Submit a *Report of Independent Contractor(s)* (DE 542) electronically by accessing EDD's -Services for Business Web site at <https://eddservices.edd.ca.gov>; or
- ◆ Submit on magnetic media using a CD-R or 3 1/2 inch diskette; or
- ◆ Submit a paper *Report of Independent Contractor(s)* (DE 542)

WHERE TO REPORT

Employment Development Department
 P.O. Box 997350, MIC 96
 Sacramento, CA 95899-7350
 Telephone: (916) 657-0529
 FAX: (916) 319-4410
 Web site: <https://eddservices.edd.ca.gov>

WHAT TO REPORT

You are required to provide the following information:

BUSINESS'S OR GOVERNMENT ENTITY'S	THE INDEPENDENT CONTRACTOR'S
<ul style="list-style-type: none"> ◆ Federal Employer Identification Number (FEIN), EDD employer account number, and/or Social Security Number ◆ Business name ◆ Address ◆ Telephone number ◆ Contact person 	<ul style="list-style-type: none"> ◆ First name, middle initial, and last name ◆ Social security number ◆ Address ◆ Start date of contract ◆ Amount of contract (including cents) ◆ Contract expiration date ◆ Ongoing contract (check box, if applicable)

TO OBTAIN FORMS

Forms:

Forms are available on the EDD Web site at www.edd.ca.gov or call the Taxpayer Assistance Center at 1-888-745-3886. For TTY (nonverbal) access, call 1-800-547-9565.



State of California
Labor and Workforce
Development Agency
Employment Development
Department

EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 1-888-745-3886 (voice) or TTY 1-800-547-9565.

REPORT

NEW EMPLOYEES AND INDEPENDENT CONTRACTORS TO EDD

PROVIDE SUPPORT FOR CALIFORNIA CHILDREN



EDD Employment
Development
Department
State of California