

Help Make A Difference To The UI Fund!

As valued California employers, you play a critical role and have an impact to the Unemployment Insurance (UI) fund! How? Employers' are required to submit forms to the Employment Development Department (EDD) which relate to the UI Fund, such as:

- **Report of New Employee(s) (DE 34)** –reports new employees to the New Employee Registry.

Children across California benefit from your diligence in reporting of new employees through the filing of the DE 34, which allows the Department of Justice to recover delinquent child support monies for the children. Not only will the information you provide assist the California Department of Child Support Services and the Department of Justice in locating parents to collect delinquent child support payments, it is also key information that will result in early detection, prevention, and recovery of UI benefit overpayments.

- **Benefit Audit (DE 1296B)** – verifies gross wages and weeks worked. Assists in identifying individuals working and claiming UI benefits.

As a result of employers accurately and timely responding to the DE 1296B, the Department establishes benefit over-

payments from claimants, who were not eligible to receive UI benefits. When benefit overpayments occur, the EDD is responsible for collecting these overpaid UI benefits from claimants who may have received them due to fraud, erroneous statements, and/or withholding of material facts. The EDD issues an Earnings Withholding Order (EWO) to a current employer in an effort to recover the overpayments. When you receive the EWO and/or additional related correspondence, we ask that you respond timely with accurate information about the claimant such as: their employment status, gross earnings, frequency of pay, the status of the EWO, and whether there is an existing EWO in place. For questions on the EWO, call 800-676-5737.

By responding promptly to the EDD forms, you are not only preventing new overpayments, but also helping EDD to recover overpaid UI benefits which benefit the UI Fund and the employer community who are all affected by erroneous or fraudulent UI claims.

The EDD makes a concerted effort to collect these overpaid benefits and your timely responses make a tremendous difference and huge impact in our collection efforts as well as to the recovery of the UI fund!

Test Drive e-Services for Business Today!

Not sure if e-Services for Business is right for you? Take a test drive by accessing our tutorials at www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business_Tutorials.htm.

Our e-Services for Business provides employers and payroll agents a fast, easy and secure way to manage their payroll tax accounts online, anytime, using a computer, tablet, and even your smart phone!

These brief but highly informative tutorials allow you to see how to register for an employer payroll tax account number, enroll in e-Services, make payments, file returns, and much more! For your convenience, the tutorials are available 24 hours a day, 7 days a week as a video or in a printable format.

We offer four tutorials to help you get started using e-Services for Business:

- Tutorial #1 is entitled *"I want to register for a California Employer Payroll Tax Account Number."* This seven minute tutorial discusses who needs to register as an employer, what information is needed, and how to complete the registration online.

- Tutorial #2 is entitled *"I want to enroll for a username and password to use e-Services for Business."* This four-minute tutorial guides you through the on-time enrollment process to begin using e-Services for Business.
- Tutorial #3 is entitled *"I want to log in to e-Services for Business as an Agent."* This 15-minute tutorial gives step-by-step instructions for payroll agents, bookkeepers, accountants, and other employer representatives who wish to use e-Services for Business to manage the payroll tax accounts of their clients. The tutorial covers how to add access to client accounts, how to submit a bulk rate inquiry, how to make a payment, how to attach a bulk file payment, and how to attach a return file.
- Tutorial #4 is entitled *"I want to log in to e-Services for Business as an Employer."* This 1-minute tutorial for employers covers the one-time authorization process for employers after obtaining a username and password, and it also explains how to make payments and how to file a tax return, a wage report, and other forms.

Take a Test Drive Today!

www.edd.ca.gov/Payroll_Taxes/eServices_for_Business_Tutorials.htm

Seminars Offer Valuable Tax Help

Are you looking for help in understanding your payroll tax obligations? We offer seminars on a variety of tax-related topics to help you understand and comply with California payroll tax laws. Some seminars are presented in partnership with federal or state agencies to provide information on related federal tax and labor law topics. Seminars are conducted at various locations throughout the state with no charge to participants.

Some upcoming seminars are shown below. To view a complete list of seminar topics, dates and locations, or to register for a seminar, visit our website at www.edd.ca.gov/Payroll_Tax_Seminars/ or call our Taxpayer Assistance Center at 888-745-3886.

Federal/State Basic Payroll Tax Seminars cover federal and state payroll reporting requirements, including forms, payment requirements, electronic filing and independent contractor reporting.

Citrus Heights	10/24/12
Concord	9/25/12
Concord	12/04/12
Delano	9/20/12
Fairfield	10/17/12
Fresno	10/10/12
Lancaster	11/15/12
Los Angeles	11/30/12
Oakland	10/10/12
Oakland	11/28/12
Palmdale	12/07/12
Redwood City	10/01/12
Sacramento	9/19/12
Sacramento	11/14/12
San Francisco	10/02/12
San Francisco	11/06/12
San Jose	10/17/12
San Rafael	10/30/12
Santa Barbara	12/04/12

Santa Rosa	9/26/12
Santa Rosa	11/14/12
Stockton	10/18/12
Turlock	9/20/12
Turlock	11/8/12
Visalia	11/8/12

Employee or Independent Contractor Tax Seminars include the factors that determine whether a worker is an employee or an independent contractor plus the basics of statutory employment.

Los Angeles	10/05/12
Oakland	10/24/12
Sacramento	9/26/12
San Francisco	10/09/12
San Rafael	9/25/12

State Labor Law and Payroll Tax Seminars are co-presented by the Employment Development Department and the Department of Industrial Relations. Some topics include employer reporting, payment requirements and common wage and hour law application.

Fresno	11/7/12
Oakland	11/14/12
Oroville	10/17/12
Palmdale	11/08/12
San Francisco	12/06/12
San Jose	11/08/12

State Payroll Tax Workshops provide hands-on training in calculating taxes and completing payroll tax forms.

Fresno	11/14/12
Los Angeles	9/21/12
Los Angeles	10/26/12
Merced	10/24/12
Oakland	9/19/12
Sacramento	10/03/12
San Francisco	12/11/12
San Jose	10/30/12
San Rafael	12/04/12
Visalia	11/15/12

How to Manage Unemployment Insurance Costs Tax Seminars cover how Unemployment Insurance (UI) rates are calculated, how to reply to UI notices, and what you can do as an employer to minimize your UI costs.

Los Angeles	11/16/12
Oakland	12/05/12
San Francisco	11/13/12
San Rafael	11/06/12
Visalia	10/24/12

Some seminars are offered in Spanish. For information regarding Spanish seminars, visit our website at www.edd.ca.gov/Payroll_Tax_Seminars/ and select "En Español."

Review Your Reserve Account Statement of Charges

In October 2012, an annual *Statement of Charges to Reserve Account* (DE 428T) will be mailed to you. This statement notifies you of the Unemployment Insurance (UI) benefit charges and credits to your reserve account during the fiscal year July 1, 2011 through June 30, 2012. Charges are itemized and based on the UI benefits paid to your former employees. Charges to your reserve account may increase your UI contribution rate for the tax year 2013, so it is important to review your statement carefully and respond timely if you do not agree with the charges. You have 60 days from the mail date on your statement to protest any charges you believe are incorrect. An extension of up to 60 days may be granted for good cause if your request is submitted before the protest deadline.

If you have any address changes and/or agent updates, please inform the Employment Development Department immediately in order to receive your DE 428T.

For further information, please refer to the *Explanation and Instruction Sheet-Statement of Charges to Reserve Account* (DE 428C) included with the DE 428T, or call our Taxpayer's Assistance Center at 888-745-3886. The DE 428C is also available at www.edd.ca.gov/pdf_pub_ctr/de428c.pdf.

Important Reminder about Payroll Taxes:

Employer contributions of UI and ETT are due quarterly. SDI and PIT are withheld from employees' wages. If you withhold over \$350 in PIT, you may be required to submit deposits more frequently. Go to http://edd.ca.gov/Payroll_Taxes/Timely_Payroll_Taxes_Deposit.htm to see the California Deposit Requirements table for more information.

NOTE: Failure to meet payroll tax deposit timeframes will result in a ten percent penalty plus interest.

CALIFORNIA EMPLOYER



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Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

Produced by the EDD Communications Office, MIC 85
Loree Levy, Deputy Director
Patrick Joyce, Editor