



Second Quarter 2013

For the Benefit of California's Children

You are required to report any new hires within twenty (20) days of the employee's start-of-work date by filing a *Report of New Employee(s)* (DE 34).

Your timely reporting of new and rehired employees benefits children whose parents are delinquent in their child support obligations. The new hire information is used by state and county agencies to assist in locating these parents.

Effective January 1, 2013, legislation changed the definition of a re-hire. An individual is considered a rehire if the employer/employee relationship ended and the individual returning to work has been separated from that same employer for at least 60 consecutive days.

Complying with the new hire reporting requirements will help you avoid penalties and interest. When reporting new hires to the EDD, the following information must be included: your Federal Employer Identification Number (FEIN), the employee's Social Security Number (SSN), and the employee's name on all *Report of New Employee(s)* (DE 34) and *Employee's Withholding Allowance Certificates* (Form W-4).

For a complete list of reporting requirements, go to www.edd.ca.gov/payrolltaxes/new_hire_reporting.htm#reportingrequirements.

We offer many methods to report your hires and rehires and encourage you to explore the electronic filing methods offered at www.edd.ca.gov/payroll_taxes/new_hire_reporting.htm.

What Information Are You Required to File With the EDD?

Under California law, you are required to report specific information periodically or upon notification or request. This information enables the EDD to administer the Unemployment Insurance, State Disability Insurance, and Paid Family Leave benefits.

Your timely and accurate filing of these forms will also assist the California Department of Child Support Services and the Department of Justice in the collection of delinquent child support obligations.

The forms used to report are:

- *Report of New Employee(s)* (DE 34).
- *Report of Independent Contractor(s)* (DE 542).
- *Payroll Tax Deposit* (DE 88).
- *Quarterly Contribution Return and Report of Wages* (DE 9).

- *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C).

Annual household employers are required to file the following forms:

- *Employer of Household Worker(s) Quarterly Report of Wages and Withholdings* (DE 3BHW).
- *Employer of Household Worker(s) Annual Payroll Tax Return* (DE 3HW).

You must pay your payroll taxes with the DE 3HW. Refer to the *Household Employer's Guide* (DE 8829) for additional information at www.edd.ca.gov/pdf_pub_ctr/de8829.pdf.

Remember, timely filing of the required forms will also avoid unnecessary penalty and interest! For additional information, go to www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.

We Continue to Reduce Costs by Going Electronic

We are decreasing costs by reducing the number of *California Employer's Guides* (DE 44) and *Household Employer's Guides* (DE 8829) we print and mail each year. The guides can be viewed and downloaded at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.

If you wish to receive a paper version of the 2014 employer guides, go to <https://eddservices.edd.ca.gov/> and select "Submit a request to receive an annual mailing." You will then receive the 2014 employer guide in December. You will remain on this mailing list until you again access this link and request the mailing to discontinue.

If you do not have a computer or access to a computer, call the Taxpayer Assistance Center at 888-745-3886 and request to be placed on the annual mailing list.

While on the e-Services for Business Web page at <https://eddservices.edd.ca.gov/>, enroll in our new online services. Em-

ployers can manage accounts, file reports, make deposits, update addresses, and much more! It is now even accessible through smart phones and tablets and has never been easier!

SDI Online makes filing easier, faster for employers

State Disability Insurance (SDI) has implemented a new electronic claim filing system, known as SDI Online, to make it faster and easier for employers to submit required paperwork.

SDI Online offers secure transmission of information, reduces paperwork, provides an electronic confirmation of your submission, and notifications of claims filed by your employees.

To find out more information and register for an account go to www.edd.ca.gov/Disability.

Subscribe to Notices by E-mail -- It's Fast and Easy

The Employment Development Department wants to remind you of our convenient e-mail subscription service that makes it easier for you to stay up-to-date. You can subscribe to our e-mail list to keep updated about our programs and services, forms and publications, events, and upcoming announcements. These subscription services are available:

- Labor Market Information.

- Employment and Payroll Tax Information.
- Paid Family Leave Information.
- Workforce Investment Act and Wagner-Peyser Act.

To subscribe, go to www.edd.ca.gov/about_EDD/Get_Email_Notices.htm, select the option "I want to subscribe," then select one or all of the options.

It's easier than ever to keep updated and informed with the EDD!

Check out the California Tax Service Center (CTSC) Website!

The EDD partners with the State Board of Equalization, Franchise Tax Board, and the Internal Revenue Service to provide a website centralizing all of your federal and state tax information, educational programs, forms, and services.

The CTSC website also offers to small business owners, the **Small Business Assistance Center** to answer questions on how to start, run, and close a business in California. For more information, go to www.taxes.ca.gov.

Payroll Tax Seminars Available

If you're an established business, just starting a business, or a payroll agent, consider signing up for no-fee seminars to learn more about your various reporting responsibilities and to better understand how to stay in compliance with state payroll tax laws.

Online seminars provide the flexibility to learn at your own pace. We also offer seminars located at convenient sites throughout the state which are led and taught by outstanding and experienced instructors. Register at www.edd.ca.gov/Payroll_Tax_Seminars/.

Find the Nearest Office

The EDD's website Office Locator feature can help you find your local office! If you are looking for a Tax, Disability, One-Stop Career Center, or Veterans Services office near you, then go to the Office Locator.

By selecting the specific type of office you are looking for, and entering a ZIP Code, city and state, or address, you will be able to locate the nearest office.

To use this feature, go to www.edd.ca.gov/Office_Locator/.

e-Services for Business Is Open All Day, Every Day

Registering for e-Services for Business is a simple one-time online enrollment with most features available to you 24 hours a day, 7 days a week. You can also use your smartphone or tablet to take advantage of the following outstanding benefits:

- Make payroll tax deposits by Electronic Funds Transfer (EFT) or credit card.
- Submit returns/reports online.
- Update account information, including changing your address.
- Request your current and past three years payroll tax rates.
- Inactivate or close your account.

For more information on this easy and secure way to manage your payroll taxes online, go to <https://eddservices.edd.ca.gov/index.html>.

Take a look at our recently redesigned EDD Website!

Here are just a few highlighted features and resources that are available to you:

- ✓ e-Services for Business.
- ✓ Downloadable Forms and Publications.
- ✓ Classroom and Web-Based Seminars.
- ✓ Getting Started Information – Requirements, Rates and More.
- ✓ Fraud Information – How Can You Help EDD Fight Fraud?
- ✓ California Employer Newsletter.
- ✓ Office Locator.
- ✓ Unemployment and Disability Information for Employers.

And Much More . . .

Visit the EDD website at www.edd.ca.gov today!

CALIFORNIA EMPLOYER



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