



State of California

Labor and Workforce  
Development Agency

Employment Development  
Department

# REPORT

## NEW EMPLOYEES AND INDEPENDENT CONTRACTORS TO EDD

### PROVIDE SUPPORT FOR CALIFORNIA CHILDREN



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 (888) 745-3886 (voice) or TTY (800) 547-9565.

### *Why do I have to report?*

*The federal New Employee Registry (NER) program, part of the welfare reform legislation, requires 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 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.

## 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"> <li>◆ EDD employer account number</li> <li>◆ Federal Employer Identification Number (FEIN)</li> <li>◆ Business name</li> <li>◆ Address</li> <li>◆ Telephone number</li> <li>◆ Contact person</li> </ul>	<ul style="list-style-type: none"> <li>◆ First name, middle initial, and last name</li> <li>◆ Social security number</li> <li>◆ Address</li> <li>◆ Start-of-work-date</li> </ul>

## FOR ADDITIONAL INFORMATION

General Inquiries: (916) 657-0529  
Electronic Filing Inquiries: (800) 796-3524

### Web sites:

EDD – [www.edd.ca.gov](http://www.edd.ca.gov)  
EDD Electronic Services – <https://eddservices.edd.ca.gov>  
ICR – [www.edd.ca.gov/Payroll\\_Taxes/Independent\\_Contractor\\_Reporting.htm](http://www.edd.ca.gov/Payroll_Taxes/Independent_Contractor_Reporting.htm)  
NER – [www.edd.ca.gov/Payroll\\_Taxes/New\\_Hire\\_Reporting.htm](http://www.edd.ca.gov/Payroll_Taxes/New_Hire_Reporting.htm)  
FSET – [www.edd.ca.gov/Payroll\\_Taxes/Federal\\_State\\_Employment\\_Taxes.htm](http://www.edd.ca.gov/Payroll_Taxes/Federal_State_Employment_Taxes.htm)

## HOW TO REPORT

- ◆ File online using any of the options available with EDD's Expanded e-Services for Business. Visit our Web site at <https://eddservices.edd.ca.gov> to choose the option best for you, or
- ◆ File a *Report of New Employee(s)* (DE 34) form, or
- ◆ File a copy of the employee's Form W-4 (be sure to include your employer account number and the date the employee started working for you).

## WHERE TO REPORT

File online at: <https://eddservices.edd.ca.gov>  
OR

Mail forms to:  
Employment Development Department  
P.O. Box 997016, MIC 96  
West Sacramento, CA 95799-7016  
OR

Fax forms to: (916) 319-4400

# INDEPENDENT CONTRACTOR REPORTING (ICR)



## WHO MUST REPORT

Any business or government entity required to file a federal Form1099-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 Form1099-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.

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

## TO OBTAIN FORMS

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