



# California Employer

Taxpayer Assistance: 1-888-745-3886



First Quarter 2018

## Disaster Assistance and Requesting an Extension

As a reminder, California employers directly affected by a Governor-declared state of emergency may request an extension of up to 60 days to file their state payroll reports and to deposit state payroll taxes with the Employment Development Department (EDD), without penalty or interest. State payroll taxes include Unemployment Insurance (UI), Employment Training Tax (ETT), State Disability Insurance (SDI), and California Personal Income Tax (PIT).

To request an extension, employers must send a letter to the EDD specifically requesting an extension of time under section 1111.5 of the California Unemployment Insurance Code, along with the previously unfiled report(s) and payment(s). The letter must also provide detailed information of why the report or payment could not be submitted in a timely manner. Employers need to mail the letter along with the tax report and/or payment to the address specified on their filing form.

If an employer has already been charged a penalty for a late filing or payment that he/she believes may qualify for this extension, the employer will need to send a written request to waive the penalty to:

Employment Development Department  
PO Box 826880  
Sacramento, CA 94246-0001

For additional information, visit [Emergency and Disaster Assistance](#).

## Did You Electronically File and Pay?

Effective January 1, 2018, **all** employers are required to electronically submit employment tax returns, wage reports, and payroll tax deposits. If you electronically submitted your first quarter filings, you are in compliance! If you did not, there's still time to meet the requirements of the mandate to avoid penalties.

Enroll in [e-Services for Business](#) to file, pay, and manage your employer payroll tax account online! For more information on the e-file and e-pay mandate, visit [E-file and E-pay Mandate for Employers](#).

The [e-Services for Business User Guide, DE 160](#) is now available! This new guide is a helpful resource for e-Services for Business users. It provides detailed step-by-step instructions for how to complete common tasks within e-Services for Business, including:

- How to create a username and password.
- How to enroll as an employer.
- How to enroll as a representative/agent.
- How to add account access.
- How to file a tax return/wage report.
- How to adjust a tax return/wage report.
- How to make a payroll tax deposit.
- And more!

If you need additional assistance with enrolling, filing, or paying using e-Services for Business, contact the Taxpayer Assistance Center at 1-888-745-3886, Monday through Friday, 8 a.m. to 5 p.m. (Pacific Time).

### Forms and Publications — Order Them Online!

The EDD [Online Forms and Publications](#) page is an online tool that allows you to conveniently search, view, and/or order forms and publications that you may need for your business or employees.

Take advantage of this useful and interactive online tool today!

### Need Tax Information?

The EDD, California Department of Tax and Fee Administration, Franchise Tax Board, and the Internal Revenue Service jointly operate the California Tax Service Center website.

This website provides valuable and important information on payroll tax, income tax, sales and use tax, and other relevant taxes and fees, along with taxpayer resources, education programs, and other important news items that California employers will find beneficial and informative.

Visit [www.taxes.ca.gov](http://www.taxes.ca.gov) to reap the benefits!

*e-Services for Business. Online. Anytime.*

## Independent Contractor Reporting Requirements

As a reminder, you are required to report independent contractor information if you hire an independent contractor and the following conditions all apply:

- You are required to file a Form 1099-MISC for the services performed by the independent contractor.
- You pay the independent contractor \$600 or more or enter into a contract for \$600 or more.
- The independent contractor is an individual or sole proprietorship.

Use [e-Services for Business](#) to file your *Report of Independent Contractor(s)*, DE 542 online as the timely information provided to the EDD will increase child support collection by helping to locate parents who are delinquent in their child support obligation.

For more information, visit [Independent Contractor Reporting](#).

## Subscribe for Important News and Updates!

The EDD wants to remind you of our convenient and complimentary email subscription services that allow you to keep up-to-date with the most current and relevant news on programs and employer services. Stay updated on forms and publications, upcoming events, and other important announcements.

The following subscription services are available:

- Employment and Payroll Tax Information
- State Disability Insurance Updates and Information
- Unemployment Insurance Information
- Workforce Innovation and Opportunity Act Notices and Directives

It's easy to keep updated and informed with the EDD! To subscribe, visit [Get E-mail Notices](#).

## Due Dates and Legal Holidays

As a reminder, when the due date for reporting or paying payroll taxes falls on a legal holiday, the due date is extended to the next business day. If a holiday falls on a Saturday, normally the holiday is observed on the preceding Friday. If a holiday falls on a Sunday, the following Monday is considered a holiday. Please note, these [legal holidays](#) for reporting and payment purposes may not be the same as the state holidays that EDD offices are closed.

**CALIFORNIA  
EMPLOYER**



The 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 1-916-651-7572. TTY users, please call the California Relay Service at 711.

Employment Development Department  
PO Box 826880  
Sacramento, CA 94280-0001

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First Quarter 2018: Vol. 69, No. 1