



First Quarter 2015

Know Your Rights as a California Employer

As a California employer, it is important to the Employment Development Department (EDD) that you know your rights. For this reason the EDD created the [Employers' Bill of Rights \(DE 195\)](#), which is available online.

The Bill of Rights brochure outlines your rights during the employment tax process. These rights include:

- Courteous and timely service.
- Confidentiality.
- Accurate information and assistance.
- Clear, accurate account statements.
- The right to request a filing extension for up to 60 days. The law provides that the EDD may grant a filing extension where "good cause" is shown for a delay.

- The right to an appeal.
- The right to an impartial audit and a full explanation of our findings if your business is selected for an audit.
- The right to discuss the issue(s) with an EDD representative, supervisor, office manager, and the Taxpayer Advocate Office if you disagree with an action taken by the EDD.
- The right to appeal certain actions to the California Unemployment Insurance Appeals Board.

[Access the brochure](#) today for more detailed information. You may also contact the Taxpayer Assistance Center at 888-745-3886.

If you are unable to resolve a payroll tax problem with an EDD representative, supervisor **and** office manager, you may

contact the Taxpayer Advocate Office to review the issues and facts of your case to ensure that your rights have been protected.

The Taxpayer Advocate Office is responsible for protecting the rights of taxpayers during ALL phases of the payroll tax administration, assessment, and collection process, while also protecting the interests of the state.

You may contact the Taxpayer Advocate Office at:

Employment Development Department
Office of the Taxpayer Rights Advocate,
MIC 93
PO Box 826880
Sacramento, CA 94280-0001

Toll-free: 866-594-4177
Phone: 916-654-8957

Go Online to Reopen Your Payroll Tax Account

e-Services for Business Makes the Process Easy

If your EDD Employer Payroll Tax Account was previously closed, but you have recently paid wages in excess of \$100 in a calendar quarter (or \$750 for Household Employers), you may submit

an online request to reopen your account.

If you already have a username/password log on to [secure e-Services for Business](#) then follow steps 1 and 2.

If you are an agent, "Add Access to Another Account," and then follow steps 1 and 2.

If you are not currently enrolled in e-Services for Business, you must first complete the [enrollment process online](#) and then follow the steps below.

1. Select the closed account number (shown in grey).
2. Select "Re-Open My Business" on the "I want to" menu.

This will allow you to complete the online registration application required for reopening the account. Please allow three business days for processing, then log back into e-Services for Business to check the status of your request.

Personal Income Tax Withholding Change

Effective January 1, 2015, Personal Income Tax (PIT) withholding is not required for any member of a Limited Liability Company (LLC) that is treated as a partnership for federal income tax purposes.

This is in accordance with Section 13004.6 of the California

Unemployment Insurance Code.

Therefore, any member of an LLC being treated as a partnership for federal income tax purposes is not subject to the following state payroll taxes: Unemployment Insurance, Employment Training Tax, State Disability Insurance, and PIT.

Online. Anytime: e-Services for Business.

Know Your Due Dates, Avoid Unnecessary Penalties

Employer contributions of Unemployment Insurance tax and Employment Training Tax are due quarterly while monies withheld from employees' wages for State Disability Insurance and Personal Income Tax (PIT), **may need to be deposited more often.**

Deposit frequency is based on each employer's federal deposit schedule/requirement and the amount of accumulated PIT

withheld. In order to avoid unnecessary penalties and late fees, be sure to know your due dates and frequency.

Failure to meet payroll tax deposit time frames may result in penalties.

Refer to the [California Employer's Guide](#) (DE 44) for additional information or contact the Taxpayer Assistance Center at 888-745-3886.

2015 California Deposit Requirements

If Your Federal Deposit Schedule/ Requirement Is	And You Have Accumulated State PIT Withholding of	If Payday Is	PIT and SDI Deposit Due By	California Deposit Schedule Box to Mark on DE 88/DE 88ALL
Next-Day	Less than \$350	Any payday	Quarterly	Quarterly
	\$350 to \$500	Any payday	15th of following month	Monthly
	More than \$500	Any payday	Next business day	Next-Day
Semi-weekly	Less than \$350	Any payday	Quarterly	Quarterly
	\$350 to \$500	Any payday	15th of following month	Monthly
	More than \$500	Wed., Thurs., or Fri.	Following Wednesday	Semi-weekly
	More than \$500	Sat., Sun., Mon., or Tues.	Following Friday	Semi-weekly
Monthly	Less than \$350	Any payday	Quarterly	Quarterly
	\$350 or more	Any payday	15th of following month	Monthly
Quarterly or Annually	Less than \$350	Any payday	April 30, 2015 July 31, 2015 November 2, 2015 February 1, 2016	Quarterly
	\$350 or more	Any payday	15th of following month	Monthly

At Seminars and on the Web, Learn How to Comply With Payroll Tax Law

The Employment Development Department (EDD) recognizes your need to have the right tools available to help you comply with California's payroll tax reporting and deposit laws. Therefore, the EDD has partnered with the Department of Industrial Relations and the Internal Revenue Service to offer in-person seminars.

These seminars will enhance your

e-Services for Business: Easy, Convenient, Secure

The EDD offers employers the ability to manage their payroll tax accounts online. Payroll agents can manage their clients' accounts online through a third-party access. Learn more at [e-Services for business](#).

understanding of the state and federal payroll tax reporting laws and also help you understand how to apply wage and hour laws.

Additionally, the EDD offers online tutorials to help you with the proper completion of the *Payroll Tax Deposit* (DE 88/DE 88ALL).

The tutorials will also help you determine your state payroll tax deposit due dates and choose the correct deposit schedule to ensure timely payments.

To view the classroom seminars available in your area and to access the online payroll tax courses, [visit payroll tax seminars](#) on the EDD website.

You may also obtain additional information by calling the Taxpayer Assistance Center at 888-745-3886.

CALIFORNIA EMPLOYER

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To request alternate formats, call 916-654-9029.

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