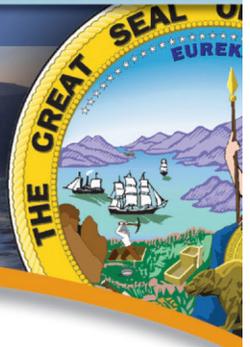




# California Employer

Taxpayer Assistance: 1-888-745-3886



Second Quarter 2018

## New Electronic Payment Options for Employers

The Employment Development Department (EDD) is excited to announce new online payment options for employers.

### Express Pay:

Employers have a new quick and convenient payment option available through the EDD website called Express Pay. You can now simply enter your Account or Letter ID and payment information to make a payroll tax deposit or account payment without creating or logging in to an account. This new payment method satisfies the electronic requirement for payroll tax deposits. For more information or to make a payment now, visit the [File and Pay Options](#) webpage.

### Garnishments:

Employers can also now make garnishment payments through their e-Services for Business account. With this new feature, you can view the Earnings Withholding Order issued, view a list of active employees with Earnings Withholding Orders for taxes, and make a payment - all through your [e-Services for Business](#) account. Visit the e-Services for Business webpage today to enroll or to log in to your account to take advantage of this new feature.

## E-file and E-pay to Prevent Penalties

Assembly Bill 1245 requires all employers to electronically submit employment tax returns, wage reports, and payroll tax deposits. Effective January 1, 2019, penalties for non-compliance will be charged starting with the first quarter payments and return and/or report filings as follows:

Tax Returns	\$50 per return
<ul style="list-style-type: none"> <li>• <i>Quarterly Contribution Return and Report of Wages</i>, DE 9</li> <li>• <i>Employer of Household Worker(s) Annual Payroll Tax Return</i>, DE 3HW</li> <li>• <i>Quarterly Contribution Return</i>, DE 3D</li> </ul>	
Wage Reports	\$20 per wage item
<ul style="list-style-type: none"> <li>• <i>Quarterly Contribution Return and Report of Wages (Continuation)</i>, DE 9C</li> <li>• <i>Employer of Household Worker(s) Quarterly Reports of Wages and Withholding</i>, DE 3BHW</li> </ul>	
Payment	15% of amount due
<ul style="list-style-type: none"> <li>• <i>Payroll Tax Deposit</i>, DE 88</li> </ul>	

You can prevent these penalties by using [e-Services for Business](#) to comply with the [e-file and e-pay mandate](#). e-Services for Business is a no-cost online service that is available 24 hours a day, 7 days a week. Employers and employer representatives/ payroll agents can file and pay online with e-Services for Business by directly entering return, report, and payment information or by uploading bulk return and bulk payment files for multiple accounts. [Express Pay](#) can also be used for online payment.

For step-by-step assistance with e-Services for Business enrollment, filing, and paying, view the [e-Services for Business User Guide, DE 160](#) or take advantage of the [e-Services for Business Tutorials](#). They're available 24 hours a day, seven days a week.

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

# Reminder: Upcoming Payroll Tax Due Dates

State law mandates electronic submission of tax returns, wage reports, and payroll tax deposits for all employers. For more information, visit the [E-file and E-pay Mandate for Employers](#) web page.

DEPOSIT DUE DATES			
California Deposit Requirements			
If your Federal Deposit Schedule/Requirement is:	And you have accumulated state PIT Withholding of:	If pay date is:	PIT and SDI deposit due by:
Next-day	Less than \$350	Any payday	April 30, 2018 July 31, 2018 October 31, 2018 January 31, 2019
	\$350 to \$500	Any payday	15 <sup>th</sup> of the following month
	More than \$500	Any payday	Next business day
Semiweekly	Less than \$350	Any payday	April 30, 2018 July 31, 2018 October 31, 2018 January 31, 2019
	\$350 to \$500	Any payday	15 <sup>th</sup> of the following month
	More than \$500	Wednesday, Thursday, or Friday	Following Wednesday
	More than \$500	Saturday, Sunday, Monday, or Tuesday	Following Friday
Monthly	Less than \$350	Any payday	April 30, 2018 July 31, 2018 October 31, 2018 January 31, 2019
	\$350 or more	Any payday	15 <sup>th</sup> of the following month
Quarterly or Annually	Less than \$350	Any payday	April 30, 2018 July 31, 2018 October 31, 2018 January 31, 2019
	\$350 or more	Any payday	15 <sup>th</sup> of the following month

REPORT DUE DATE		
DUE DATE	PERIOD	REPORT
July 1  Delinquent if not filed by July 31, 2018	Second Quarter of 2018  (April, May, June)	<p><i>Quarterly Contribution Return and Report of Wages, <b>DE 9</b></i>  <b>and</b>  <i>Quarterly Contribution Return and Report of Wages (Continuation), <b>DE 9C</b></i></p> <p><i>Employer of Household Worker(s) Quarterly Report of Wages and Withholdings (annual household employer), <b>DE 3BHW</b></i></p> <p><i>Employers of Household Worker(s) Annual Payroll Tax Return (Annual household employer), <b>DE 3HW</b></i></p>

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

# EDD Data Library: A Great Resource for Your Business!

Discover the EDD Data Library today! It's a valuable resource that is user-friendly, intuitive, and provides the ability to view and download non-confidential data and pertinent information related to California industries, occupations, employment projections, wages, and labor force.

The EDD Data Library can help you:

- Better understand California's ever-changing economy.
- Make educated and informed labor market decisions.
- Direct efforts to promote the state's overall economic health.
- Support workforce development, and much more.

Take advantage of this interactive online tool, visit the [EDD Data Library](#) today!

## Reminder: Statement of Charges to Reserve Account

This September, the annual *Statement of Charges to Reserve Account*, DE 428T, will be mailed to your current mailing address on file with the EDD. If there is an address change and/or agent updates, you will need to notify the EDD immediately in order for your DE 428T to be sent to the correct address.

This statement notifies you of the Unemployment Insurance (UI) benefit charges and credits to your reserve account during the fiscal year July 1, 2017 through June 30, 2018.

The itemized charges to your reserve account are based on the UI benefits paid to your former employees. These charges may

increase your UI contribution rate for the 2019 tax year, so it is important to review your DE 428T for accuracy. To dispute any of the charges listed on the DE 428T, you may file a protest. Your protest must be in writing and postmarked within 60 days from the issued date on the 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 Assistance Center at 1-888-745-3886. The [DE 428C](#) is also available online.

## Semi-Annual Interest Rate for 2018

For the period July 1, 2018 through December 31, 2018, the semi-annual interest rate will be 4 percent (0.04), compounded daily. The daily interest factor will be 0.000110.

Interest is charged on all delinquent taxes, interest, and certain penalties.

For more information on the semi-annual interest rate, please visit the EDD [Interest Rate](#) web page or call the Taxpayer Assistance Center at 1-888-745-3886.

## DID YOU KNOW?

Did you know the EDD offers businesses a variety of services and programs at no cost designed to strengthen the economic vitality of Californians and their communities? Visit the EDD [Employer Information](#) website today to see how you can take advantage of the many services and programs available to you.

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.

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