

INSTRUCTIONS FOR NEW EMPLOYEE REGISTRY (NER) BENEFIT AUDIT

The NER Benefit Audit process is a joint effort by employers and the Employment Development Department (EDD) to protect the integrity of the Unemployment Insurance (UI) Fund. You previously provided the EDD with the employee's start-of-work date on the form *Report of New Employee(s)* (DE 34). At this time, the EDD needs more detailed information for the weeks indicated on the NER Benefit Audit. The NER Benefit Audit does not mean the employee acted improperly. With the cooperation of the employer community, the NER Benefit Audit process leads to the successful detection of benefit overpayments and may lead to the reversal of charges to the employer's reserve or reimbursable account.

INFORMATION

Requirements: Complete and return **ALL** NER Benefit Audits within 10 days of receipt or obtain approval for an extension as required by section 1085-4, title 22 of the California Code of Regulations. It is a violation of section 2106 of the California Unemployment Insurance Code to willfully neglect to provide this information.

Employer Liability: This NER Benefit Audit does not mean that the claim filed will affect your account. Your response does not entitle you to a determination or ruling.

Assistance: If you have questions or need assistance completing the NER Benefit Audit, call the Centralized Overpayment Establishment Group at **1-866-401-2849**, or visit the EDD website at edd.ca.gov.

Address: Return all audits to: **EDD, PO Box 989885, West Sacramento, CA 95798-9895.**

Please refer to the reverse side of this sheet for **Specific Instructions** on completing the NER Benefit Audit form.

COMMONLY ASKED QUESTIONS AND ANSWERS

Q: The person listed on the NER Benefit Audit never worked for me. What should I do?

A: Verify the Social Security number with your payroll records and report your findings in item 1 on the audit.

Q: What if the employee's Social Security number is the same, but the name is different?

A: Enter your employee's name in the space provided in item 1 and complete the remainder of the audit.

Q: What if my work week is different from the NER Benefit Audit's week?

A: To perform a valid audit, it is necessary to match earnings for work performed to the benefit weeks listed. Reference employee records, such as time cards, when calculating employee earnings.

Q: What if the employee works on a seasonal or as needed basis?

A: Complete items 1-7 and accurately report earnings (or no earnings) for the weeks listed on the audit.

Q: What is the difference if I enter the date of hire rather than the start-of-work date?

A: To perform a valid audit, it is necessary to match UI benefits paid with the first date the individual actually worked (the start-of-work date) rather than the hire date. The hire date does not provide the necessary information to determine UI benefit entitlement, unless it is the same date as the individual's first day of work.

SPECIFIC INSTRUCTIONS

1. Report in the space provided any differences in the name or Social Security number as listed on the audit. Provide the employee's date of birth. Complete the form even if the name or Social Security number is different.
2. Ensure that the **start-of-work date (SWD)** was previously provided, **not the hire date**. If the SWD is not correct, provide the correct SWD. If the employee did not actually start work, indicate "did not start work."
3. Indicate whether or not the employee is still working for you by checking the appropriate box. If the employee is no longer working for you, indicate the last day the employee **physically** worked and the reason they are no longer working by checking the appropriate box.
4. Indicate the pay period interval (e.g., weekly, bi-weekly, etc.), pay period start and end dates (e.g., Tuesday to Monday, 16th to end of month).
5. Provide the rate of pay.
6. Check all the type of earnings that apply. Provide the number of hours worked for each day, gross earnings, and the number of hours for each pay type in the table below. Please note that earnings must be reported based on the **week when worked or earned, not when paid**.
7. Provide the requested contact information and sign the form.

[illegible]