# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE A: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2024

### **Subject:** AB 2123 Disability compensation: paid family leave.

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**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Amend Section 3303.1(c)-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 3301

**Responsible Agency Unit:** Disability Insurance Branch

**Contact Person and Phone Number:** Chelsea Lunsford**,** 916-595-2136

**Projected Notice Publication Date:** N/A

**Projected Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:** January 2025

**Projected To OAL for Review Date:** N/A

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item is currently under development by the Disability Insurance Branch. AB 2123, which became effective January 1, 2025, abolishes employers’ ability to require employees to use accrued vacation leave before accessing [Paid Family Leave](https://edd.ca.gov/en/disability/paid-family-leave/) benefits. This change is without regulatory effect pursuant to Title 1, CCR, Section 100.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2024

### **Subject:** Voluntary Plan- Bearer Bonds- removes bearer bonds as an option to secure a Voluntary Plan.

**California Code of Regulations Title and Sections Affected:** Title 22,CCR, AmendSection 3258-1(a)

**Statute(s) Being Implemented:** N/A

**Responsible Agency Unit:** Disability Insurance Branch

**Contact Person and Phone Number:** Chelsea Lunsford, 916-595-2136, Linda Saeturn-Rodriguez, 916-654-7651

**Projected Notice Publication Date:** N/A

**Projected Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:** May 2025

**Projected To OAL for Review Date:** May 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported on the Department’s 2024 calendar. It has been converted to a Section 100 and is currently under review with the Department.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2024

### **Subject:** Disability Compensation Voluntary Plans Adjustments in Provisions of Voluntary Plan Due Date.

**California Code of Regulations Title and Sections Affected:** Title 22,CCR, AmendSection 3271-1

**Statute(s) Being Implemented:** N/A

**Responsible Agency Unit:** Disability Insurance Branch

**Contact Person and Phone Number:** Chelsea Lunsford, 916-595-2136, Susana Naranjo 916-207-4004, and Kim Van Nguyen, 916-201-5751

**Projected Notice Publication Date:** February 2025

**Projected Public Hearing Date:** March 2025

**Projected Adoption by Your Agency Date:** October 2025

**Projected To OAL for Review Date:** May 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item has been updated and under review with the Department.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED DURING THE YEAR 2024

### **Subject:**  Electronic Filing of Documents by Physicians and Practitioners.

**California Code of Regulations Title and Sections Affected:** Title 22,CCR, Amend Sections 2706-4

**Statute(s) Being Implemented:** N/A

**Responsible Agency Unit:** Disability Insurance Branch

**Contact Person and Phone Number:** Chelsea Lunsford, 916-595-2136, Kim Van Nguyen, Victor Lao, 916-654-8410

**Notice Publication Date:** May 12, 2023

**Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:**  April 2025

**To OAL for Review Date:** December 6, 2024

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** Currently under review at OAL.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Reportable wages for employer who elects coverage under Section 708(a) of the code 708(a)-1: Employer's Election to Qualify for Benefits.

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Section 708(a)-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 708

**Responsible Agency Unit:** Tax Branch, Field Audit and Compliance Division

**Contact Person and Phone Number:** James Mendoza, (209) 726-5451

**Projected Notice Publication Date:** N/A

**Projected Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:** June 2025

**Projected To OAL for Review Date:** June 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This is a change without regulatory effect pursuant to Title 1, California Code of Regulations, Section 100, and amends subsections (1), (2) and (3) of Section 708(a)-1(c).

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Specific Application of Rules for Determinations of Individuals Excluded from Employment – Elected Officials

### 634.5(c)(1)-1. Elected Official

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Section 634.5(c)(1)-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 634.5

**Responsible Agency Unit:** Tax Branch, Field Audit and Compliance Division

**Contact Person and Phone Number:** James Mendoza, (209) 726-5451

**Projected Notice Publication Date:** March 2025

**Projected Public Hearing Date:** April 2025

**Projected Adoption by Your Agency Date:** June 2025

**Projected To OAL for Review Date:** June 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported on the Department’s 2024 calendar. This regulation has been drafted and is currently under review.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Taxable Value of Meals and Lodging – 2012-2026

### 926-3. Taxable Value of Board and Lodging

### 926-4. Taxable Value of Meals and Quarters Furnished

###  Officers and Crewmen Aboard Vessels

### 926-5. Taxable Value of Meals and Quarters Received by

###  Fishermen Aboard Fishing Vessels

**California Code of Regulations Title and Sections Affected:** Title 22, California Code of Regulations, Sections 926-3, 926-4 and 926-5

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 926

**Responsible Agency Unit:** Tax Branch, Field Audit and Compliance Division

**Contact Person and Phone Number:** James Mendoza, (209) 726-5451

**Projected Notice Publication Date:** August 2025

**Projected Public Hearing Date:** September 2025

**Projected Adoption by Your Agency Date:** November 2025

**Projected To OAL for Review Date:** November 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported in the Department’s 2024 calendar. This regulation has been drafted and is currently under review.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Filing of Returns and Payment of Taxes

### 927-1. Tips as Wages

### 929-1. Allowance for Traveling, Automobile, and Other Business Expenses

### 931.5-1. Third Party Sick Pay

### 1088-1. Filing of Reports, Returns, and Payroll Tax Deposits with Payment of Taxes—General

### 1088-2. Reports and Returns Covering Seamen Employed Under Shipping Articles

### 1088-3. Reports Covering Wages Due and Unpaid

### 1114-1. Wage Item Penalty

### 3267-1. Reports from Voluntary Plans

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Sections 927-1, 929-1, 931.5-1, 1088-1, 1088-2, 1088-3, 1114-1 and 3267-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Sections 927, 929, 931.5, 1088, 1114 and 3267

**Responsible Agency Unit:** Tax Branch, Field Audit and Compliance Division

**Contact Person and Phone Number:** James Mendoza, (209) 726-5451

**Projected Notice Publication Date:** N/A

**Projected Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:** November 2025

**Projected To OAL for Review Date:** November 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** The rulemaking items were reported in the Department’s 2024 calendar. Sections 929-1, 931.5, 1088-3, 1114-1 and 3267-1 are being withdrawn by the Department. The Department may submit these items in the future. However, changes to Sections 927-1, 1088-1 and 1088-2 are not being withdrawn and will be made without regulatory effect pursuant to Title 1, California Code of Regulations, Section 100.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Reporting a Newly Hired Employee

### Amend current regulation section relating to the Federal Trade Adjustment Assistance Extension Act of 2011 (Public Law 112-40).

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Section 1088.5-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 1088.5

**Responsible Agency Unit:** Tax Branch, Field Audit and Compliance Division

**Contact Person and Phone Number:** James Mendoza, (209) 726-5451

**Projected Notice Publication Date:** September 2025

**Projected Public Hearing Date:** October 2025

**Projected Adoption by Your Agency Date:** December 2025

**Projected To OAL for Review Date:** December 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported on the Department’s 2024 calendar. This regulation has been drafted and is currently under review.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Withholding Exemption Certificates

### Amend current regulation due to an incorrect cross-referenced Title 26, Code of Federal Regulations section and change the Employment Development Department Form Reference Number.

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Section 4340-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 13040

**Responsible Agency Unit:** Tax Branch, Field Audit and Compliance Division

**Contact Person and Phone Number:** James Mendoza, (209) 726-5451

**Projected Notice Publication Date:** N/A

**Projected Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:** November 2025

**Projected To OAL for Review Date:** November 2025

**Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported on the Department’s 2024 calendar. This is a change without regulatory effect pursuant to Title 1, California Code of Regulations, Section 100, and amends subdivisions (b) and (c) of Section 4340-1.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Certification for Benefits.

### Amend sections to include Unemployment Insurance benefit certification by telephone and Internet, and all related procedures, including the use of “digital” signatures.

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Sections 1251-1; 1279.5-1; 1279.5-2; 1279.5-5; 1279.5-6; 1326-1; 1326-4; 1326-5; 1326-6; 1326-7; 1326-8; and 1341-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 1326

**Responsible Agency Unit:** Unemployment Insurance Branch

**Contact Person and Phone Number:** Alexandra Simien, (916) 654-7401

**Projected Notice Publication Date:** July 2025

**Projected Public Hearing Date:** September 2025

**Projected Adoption by Your Agency Date:** March 2026

**Projected To OAL for Review Date:** November 2025

### **Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported in the Department’s 2024 calendar.  No rulemaking was commenced on this item due to other Unemployment Insurance Branch priorities and insufficient staff resources.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Section 1326, Electronic Benefit and Direct Deposit Payments.

### Amend these sections to: (1) change the definitions of “benefits,” “received,” and “payment,” (2) change the references from mailing a benefit check to the claimant or being paid a benefit to authorizing payment to the claimant, and (3) add a new section to prescribe how benefits will be paid. These changes allow for the electronic benefit payments whereby: (1) claimants may receive benefits via benefit check, debit card deposits, or direct deposit payments and (2) the payment authorization constitutes payment or receipt of benefits for the purposes of establishing an overpayment or meeting claim cancellation criteria.

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**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Sections 1251-1, 1326 – 1(b)(2), 1326-1(b)(3), 1326-6(b), and 1339 (new), 1375-1(a), 1375-1(a)(2), 1375-1(c), 1375-1(c)(3), 1375-1(c)(3) Example 1, 4 & 5

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 1339

**Responsible Agency Unit:** Unemployment Insurance Branch

**Contact Person and Phone Number:** Alexandra Simien, (916) 654-7401

**Projected Notice Publication Date:** July 2025

**Projected Public Hearing Date:** September 2025

**Projected Adoption by Your Agency Date:** March 2026

**Projected To OAL for Review Date:** November 2025

### **Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported in the Department’s 2024 calendar.  No rulemaking was commenced on this item due to other Unemployment Insurance Branch priorities and insufficient staff resources.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Benefit Year.

### Add a new section to clarify the definition of a benefit year and to specify that individuals are allowed only one valid claim per 52-week period (i.e., one benefit year).

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Section 1276 (new)

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 1276

**Responsible Agency Unit:** Unemployment Insurance Branch

**Contact Person and Phone Number:** Alexandra Simien, (916) 654-7401

**Projected Notice Publication Date:** July 2025

**Projected Public Hearing Date:** September 2025

**Projected Adoption by Your Agency Date:** March 2026

**Projected To OAL for Review Date:** November 2025

### **Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This rulemaking item was reported in the Department’s 2024 calendar.  No rulemaking was commenced on this item due to other Unemployment Insurance Branch priorities and insufficient staff resources.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Alien: Change of Terms; Update regulations to gender neutral language.

Due to Assembly Bill 1096 (Chapter 296, Statutes of 2021), amend current regulation section to replace the term “alien” with “a person who is not a citizen or national of the United States.”

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Sections 1264-1, 1326-13, 4309-1, 4309-2, 2051-1, 1326-6, 4305-1, 1326-1

**Statute(s) Being Implemented:** Unemployment Insurance Code, Sections 13009

**Responsible Agency Unit:** Legal Unit

**Contact Person and Phone Number:**  Legal Office, 916-654-8410

**Projected Notice Publication Date:** N/A

**Projected Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:** November 2025

**Projected To OAL for Review Date:** November 2025

### **Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This is a change without regulatory effect pursuant to Title 1, California Code of Regulations, Section 100. This rulemaking item was reported on the Department’s 2024 calendar. This regulation has been drafted and is currently under review.

# EMPLOYMENT DEVELOPMENT DEPARTMENT

**2025 RULEMAKING CALENDAR**

## SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2024

### **Subject:** Committee on Budget. Employment: health care benefits: unemployment insurance: policies and practices.

Due to Assembly Bill 138 (Chapter 78, Statutes of 2021), amend current regulations to automatically extend the amount of time claimants have to meet department’s deadlines when the department’s provision of language services unduly delays an individual’s receipt of services or benefits.

**California Code of Regulations Title and Sections Affected:** Title 22, CCR, Sections 1326-2 and 1326-3

**Statute(s) Being Implemented:** Unemployment Insurance Code, Section 316(k)

 **Responsible Agency Unit:** Legal Unit

**Contact Person and Phone Number:** Kim Nguyen, Michael Duong, or Taran Kaler, 916-654-8410

**Projected Notice Publication Date:** N/A

**Projected Public Hearing Date:** N/A

**Projected Adoption by Your Agency Date:** November 2025

**Projected To OAL for Review Date:** November 2024

### **Report on the Status of all Uncompleted Rulemaking Described on Previous Calendars:** This is a change without regulatory effect pursuant to Title 1, California Code of Regulations, Section 100(a)(6), and amends Sections 1326-2 and 1326-3. The proposed rulemaking is necessary to make such regulations consistent with amended UI Code, section 316, subdivision (k). This rulemaking item was reported on the Department’s 2024 calendar. This regulation has been drafted and is currently under review.