

# Payroll 101



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# Wages & Hours

## Work Day

Any consecutive 24-hour period beginning at the same time each calendar day.

## Work Week

Any consecutive days, starting with the same calendar day each week.

## Hours & Days of Work – Non-Agricultural

- In general, overtime provisions apply to:
  - a. Employees who are 18 years of age and over, and
  - b. Employees who are 16 or 17 years of age who are not required by law to attend school (see the wage order for your industry for specific regulation on employees under 18)
- Overtime (1 ½ times regular rate of pay):
  - a. Hours worked over 8 hours per day or
  - b. More than 40 hours per workweek or
  - c. The first 8 hours of the seventh day per workweek
  - d. See FLSA Overtime Changes effective December 1, 2016 listed on page [4](#).
- Double-time (2 times regular rate of pay):
  - a. Hours worked over 12 hours per day or
  - b. Hours over 8 hours on the seventh day of work in the workweek
- Exceptions – An employee may be employed on 7 workdays in 1 workweek with no overtime pay required when:
  - a. The total hours of employment during the workweek do not exceed 30 hours *AND*
  - b. The total hours worked on any 1 workday does not exceed 6 hours
- An alternative workweek schedule means any regularly scheduled workweek requiring an employee to work more than 8 hours in a 24-hour period, but no more than 40 hours in a workweek.
- See the wage order for your industry for further exemptions to the overtime provision.

## **Fair Labor Standards Act (FLSA) Overtime / Salary Changes**

Prior changes to minimum salary requirements from 2016 were not finalized, however new rulings on minimum salary requirements are expected to increase to \$30,000/year, which is significantly lower than the proposed salary increase of \$47,476 in 2016. Stay tuned for changes to Overtime and/or Salary requirements in March 2019.

## **Paid Sick Leave (PSL)**

California has joined a growing number of jurisdictions mandating employers to provide paid sick leave to their employees, including part-time and temporary workers. Below is a summary of the California law's key points:

- Employers who employ at least one employee who works in California at least 30 days within a year from the commencement of their employment, on or after January 1, 2015 are covered by the California law.
- Employees are eligible for paid sick leave if they are not covered by one of the limited exemptions to the law (discussed below); and they work for an employer on or after January 1, 2015, for at least 30 days within a year from the commencement of employment.
- The law applies to part-time, temporary, seasonal and per diem employees. The law also applies to employees who are exempt from overtime requirements.
- According to the DLSE, employees must have been employed for 90 days before they begin using their sick leave. However, employers must provide the leave at the commencement of employment or July 1, 2015, whichever is later.
- Under specified conditions, the law does not apply to the following types of employees:
  - a. Employees covered by a valid collective bargaining agreement that provides for paid leave for sickness and other terms of employment
  - b. Employees in the "construction industry" covered by a valid collective bargaining agreement under certain conditions
  - c. Providers of in-home supportive services
  - d. Employees of an air carrier as a flight deck or cabin crew member under certain conditions
- The California law provides two options for how employers may provide the paid sick leave benefit:
  - a. Option 1: Accrual System: Covered employees accrue one hour of paid sick leave for every 30 hours worked. Employees exempt under California administrative, executive, or professional exemptions are presumed to have a 40-hour workweek for purposes of this accrual calculation. However, such an exempt employee whose normal workweek is fewer than 40 hours may accrue paid sick leave based on that employee's normal workweek.
  - b. Option 2: Annual Front Loading of Time: Instead of using the accrual method, employers can choose to give covered employees at least three days or 24 hours of paid sick leave at the beginning of each year of employment or calendar year or 12-month basis.

### **Paid Sick Leave (Continued)**

c. The most significant difference between the accrual and front load method is that the accrual method requires employers to carry over accrued, unused paid sick time, while the annual front load option does not. However, the law permits employers to cap accrual of paid sick leave at 48 hours or six days per year. In addition, the law permits employers to limit use of accrued paid sick leave at 24 hours or three days per year.

The front load option, on the other hand, mandates no such carry over.

- In general, an employee can take paid sick leave for the employee's or a family member's preventive care or care of an existing health condition, or for specified purposes if the employee is a victim of domestic violence, sexual assault or stalking. Preventive care would include annual physicals or flu shots.
- The new law establishes a minimum requirement, but an employer can provide paid sick leave through its own paid leave policy. However, any such policy must satisfy the accrual, carryover and use requirements of the law. Alternatively, the policy must provide no less than 24 hours or three days of paid sick or equivalent paid leave or paid time off for employee use for each year of employment or calendar year or 12-month basis.
- Unlike unused vacation and PTO time, employers are not required to pay out unused and available paid sick time at termination.

## **Hours & Days of Work – Agricultural**

### **Agricultural Occupations:**

1. Preparation, care, and treatment of farm land, pipeline, or ditches, including leveling for agricultural purposes, plowing, disking, and fertilizing soil.
  2. Sowing and planting of any agricultural or horticultural commodity.
  3. Care of any agricultural or horticultural commodity.
  4. Harvesting of any agricultural or horticultural commodity.
  5. Assembly and storage of any agricultural or horticultural commodity.
  6. Raising, feeding, and management of livestock, fur-bearing animals, poultry, fish, mollusks, and insects, including but not limited to herding, housing, hatching, milking, shearing, handling eggs and extracting honey.
  7. Conservation, improvement or maintenance of such farm and its tools and equipment.
- In general, overtime provisions apply to:
    - a. Employees who are 18 years of age and over, and
    - b. Employees who are 16 or 17 years of age who are not required by law to attend school (see the wage order for your industry for specific regulation on employees under 18 – for more information, see page [54](#))
  - Overtime (1 ½ times regular rate of pay):
    - a. Hours worked over 10 hours per day or
    - b. More than 6 days per workweek or
    - c. The first 8 hours of the seventh day per workweek
  - Double-time (2 times regular rate of pay):
    - a. Hours over 8 hours on the seventh day of work in the workweek
  - Exceptions – An employee may be employed on 7 workdays in 1 workweek with no overtime pay required when:
    - a. The total hours of employment during the workweek do not exceed 30 hours *AND*
    - b. The total hours worked on any 1 workday does not exceed 6 hours

The provisions for overtime listed above shall not apply to an employee covered by the wage order listed if, during any week, more than half of the employee's working time is devoted to performing the duties of an irrigator. See wage order No. 14-2001 for further exemptions to the overtime provision.

### **Minimum Wage**

- Effective January 1, 2019, California minimum wage is \$11.00 per hour for employers with 25 employees or less and \$12.00 per hour for employers with 26 employees or more.
- There is an exception for [learners](#), regardless of age, who may be paid not less than 85% of the minimum wage rounded to the nearest nickel during their first 160 hours of employment in occupations in which they have no previous similar or related experience.

### **Ag Rent**

- Housing provided as condition of employment.
- Subject only to SUTA, SDI, & ETT.
- Not written as a check (but included in the employee's income)
- Minimum Ag Rent for 2019 is \$49.55 per week.

### **Meal Periods**

- For any employee working 5 hours or more, an uninterrupted meal period of 30 minutes shall be authorized. When a work period of less than 6 hours will be completed, the meal period may be waived by mutual consent of employer and employee.
- Unless the employee is relieved of all duties during the meal period, it will be considered an "on duty" meal period and counted as time worked.

### **Rest periods**

- Employers must provide employees with a 10-minute rest period for every 4 hours worked, except when the employee is working less than 3 ½ hours.
- Authorized rest period time shall be counted as hours worked for which there shall be no deduction wages.

### **Information on Minors and Employment**

- The Division of Labor Standards Enforcement's child labor law booklet contains comprehensive information about child labor laws, school attendance, wage, hour, and age requirements, restrictions, employer requirements and work permits.  
<http://www.dir.ca.gov/DLSE/ChildLaborLawPamphlet.pdf>
- Information on Child Labor Laws & Work Permits can be found at:  
<http://www.dir.ca.gov/dlse/dlse-cl.htm>

## **Records**

The employer shall keep accurate information for each employee including the following:

- Full name, home address, occupation, social security number as found on Form W-4.
- Birthdate, if under 18 years, and designation as a minor. (See Form I-9 for further information)
- Time records showing when the employee begins and end each work period.
- Meal periods, split shift intervals and total daily hours worked.
- Meals periods during which operations cease and authorized rest periods need not be recorded.
- Total wages paid each payroll period, including value of board, lodging, vacation, sick or other compensation furnished to the employees.
- Total hours worked in the payroll period and applicable rates of pay.
- Every employer shall provide each employee, either separately, or as a detachable part of the check, draft, or voucher paying the employee wages, an itemized statement showing:
  - Gross wages.
  - Total hours worked AND hourly rates, excluding salaried employees who are exempt from overtime pay (some salaried employees are not exempt from overtime pay).
  - All deductions.
  - Net wages earned.
  - Inclusive dates of the period for which the employee is paid (eg.12/01/19–12/15/19).
  - Name AND social security number of the employee.
  - Name and address of the employer.
  - Paid Sick Leave remaining balance of sick time available
- All required records shall be in English and in ink or other permanent form, properly dated, showing month, day and year, and shall be kept on file by the employer for at least 4 years after the termination of employment.
- An employee's records shall be available for inspection by the employee upon reasonable request.

NOTE: Under an Immigration and Naturalization Service (INS) Audit, penalty for failure to have I-9 on file for each offense is \$110 - \$1,100 per I-9.

### **Affordable Care Act (ACA)**

Beginning January 1, 2014, individuals and employees of small businesses will have access to insurance coverage through Affordable Care Act's (ACA) health insurance exchanges which are also known as Health Insurance Marketplaces. California's exchange is called Covered California ([www.coveredca.com](http://www.coveredca.com)). Employers are required to provide an Exchange notice to **each new employee** at the time of hiring with information regarding the availability of Exchanges, the services they provide, and the potential subsidies.

For 2014, the DOL will consider a notice to be provided at the time of hiring if the notice is provided to the employee within 14 days of an employee's start date.

The Exchange notice must include the following:

- Information regarding the existence of an Exchange, as well as contact information and the description of the services provided by an Exchange.
- Inform the employee that they may be eligible for a premium tax credit if the employee purchases a qualified health plan through the Exchange.
- Contain a statement informing the employee that, if the employee purchases a qualified health plan through the Exchange, the employee may lose the employer contribution (if any) to any health benefits plan offered by the employer and that all or a portion of such contribution may be excludable from income for federal income tax purposes.

The Department of Labor (DOL) has provided model notices to Employees of Coverage options for employers who do not and who do offer a health plan. You can find the model notices at [www.dol.gov/ebsa/healthreform](http://www.dol.gov/ebsa/healthreform).

# Employment Contracts

Employment contracts are used to document employment terms, including wages, hours, and type of work. If an employment contract is used, it must include the following for determination of hourly rate:

1. The contract must include a stated hourly rate of pay.
2. The contract, if stated in “salary” amounts, must include a breakdown of what the salary consists of. For example:

Regular pay at \$12.00 per hour for 240 hours	\$2,880.00
Overtime pay at \$18.00 per hour for 24 hours	<u>432.00</u>
	<u>\$3,312.00</u>

3. Fringe benefits.
4. Hours worked.
5. Vacation days.
6. Days off.
7. Holidays.

NOTE: For any employment contract, it is advisable to consult with a labor law attorney to ensure complete compliance.

# 2019 Payroll Tax Rates

## Federal Payroll Taxes

Following are the applicable federal payroll tax rates and wage limits for 2019:

<b><u>Tax</u></b>	<b><u>Withheld</u></b>	<b><u>Employer Portion</u></b>	<b><u>Wage Limit</u></b>
<b>Social Security</b>	6.2%	6.2%	\$132,900
<b>Medicare</b>	1.45%	1.45%	n/a
<b>Medicare Surtax</b>	0.9%	---	>\$200,000
<b>FUTA (1)</b>	---	0.6%	\$7,000
<b>Fed W/H (FIT)</b>	See Schedule	---	---

## State Payroll Taxes

Following are the applicable state payroll tax rates and wage limits for 2019:

<b><u>Tax</u></b>	<b><u>Withheld</u></b>	<b><u>Employer Portion</u></b>	<b><u>Wage Limit</u></b>
<b>SUTA</b>	---	See EDD Notice (2)	\$7,000
<b>ETT</b>	---	See EDD Notice (2)	\$7,000
<b>SDI</b>	1.0%	---	\$118,371
<b>State W/H (PIT)</b>	See CA Guide	---	---

(1) See Additional notes on page [12](#) about FUTA tax.

(2) See copy of EDD notice on page [13](#).

### **Federal Unemployment Tax Act (FUTA)**

1. You are subject to FUTA tax in 2019 on the wages you pay employees who are not farmworkers or household workers if:
  - a. You paid wages of \$1,500 or more in any calendar quarter in 2017 or 2018,  
***or***
  - b. You had one or more employees for at least some part of a day in any 20 or more different weeks in 2017 or 20 or more different weeks in 2018.
2. You are subject to FUTA tax if you paid total cash wages of \$1,000 or more to household employees in any calendar quarter in 2017 or 2018. A household employee is an employee who performs household work in a private home, local college club, or local fraternity or sorority chapter.
3. Computing FUTA tax. For 2019, the FUTA tax rate is 6.0%, which is offset by a credit of 5.4% which is offered to the state of California, netting to 0.6%. The tax applies to the first \$7,000 you pay to each employee as wages during the year. In years prior to 2018, a credit reduction applied to the FUTA tax at the end of the year. However, the credit reduction was eliminated in 2018 after California repaid their debt to the Federal government. See page [38](#) for more details.
4. You are subject to FUTA tax on the wages you pay to farmworkers if:
  - a. You paid cash wages of \$20,000 or more to farmworkers during any calendar during the current or preceding calendar year.  
***or***
  - b. You employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks during the current or preceding calendar year.

## Annual Sample EDD Notice – Employer Rates

EDD  DE 2088  
 PO BOX 826880 MIC 4  
 SACRAMENTO, CA 94280-0001



Letter ID: L0963345312  
 Issued Date: December 31, 2018  
 Account ID:

**THIS IS NOT A BILL, DO NOT PAY THIS AMOUNT.**

**YOUR UI RESERVE BALANCE IS NON-REFUNDABLE**

**NOTICE OF CONTRIBUTION RATES AND STATEMENT OF UI RESERVE ACCOUNT FOR THE PERIOD OF JANUARY 1, 2019, TO DECEMBER 31, 2019**

**IMPORTANT INFORMATION**

This is the notice of your **UI, ETT,** and **SDI** contribution rates for the period shown above. The information below is the itemized statement of your UI reserve account including your UI reserve balance. **NOTE:** See the reverse of this form for additional information and protest rights.

Your Unemployment Insurance (UI) Contribution Rate is	<b>6.20%</b>
UI Rate Schedule is	<b>F+</b>
Your Employment Training Tax (ETT) rate is	<b>0.00%</b>
Your SDI Rate is	<b>1.00%</b>
The Annual Taxable Wage Limit Per Employee for: UI and ETT is	<b>\$7,000.00</b>
SDI is	<b>\$118,371.00</b>

1. Previous reserve balance as of 7/31/17		<b>-\$19,129.24</b>
2. UI Contributions paid from 8/1/17 to 7/31/18	<b>\$5,587.03</b>	
3. Interest earned by the UI Fund (for positive reserve account employers only)	<b>\$0.00</b>	
4. Negative balance reduction (for negative reserve account employers only)	<b>\$19,954.99</b>	
5. Benefit overpayments collected	<b>\$84.77</b>	
6. Positive reserve balances cancelled	<b>\$84.00</b>	
7. Other income to the UI Fund	<b>\$6.27</b>	
8. <b>TOTAL CREDITS</b>		<b>+</b> <b>\$25,717.06</b>
9. UI benefits charged to your reserve account from 7/1/17 to 6/30/18	<b>\$24,849.00</b>	
10. Increase in the total of all negative reserve account balances	<b>\$593.18</b>	
11. Benefit overpayments established	<b>\$103.99</b>	
12. UI benefits not charged to reserve accounts	<b>\$194.55</b>	
13. Other expenses of UI Fund	<b>\$0.00</b>	
14. <b>TOTAL CHARGES</b>		<b>-</b> <b>\$25,740.72</b>
15. New reserve account balance as of 7/31/18		<b>-\$19,152.90</b>
16. UI taxable payroll for calendar years 2015-2016-2017	<b>\$273,612.91</b>	
17. Ratio (Line 15 divided by the average of Line 16)		<b>-0.2100</b>

COMPUTATION OF SHARED CREDITS AND CHARGES: Lines 5, 6, 7, 10, 11, 12 and 13 are credits and charges shared by all California employers. The shared amounts are computed using fiscal year UI taxable wages.

# Depository Requirements

## Federal Depository Requirements

- There are 3 different federal tax deposit schedules for FICA (Social Security & Medicare) and FIT (Federal Income Tax withheld). This decision is based on a lookback period and is determined by the IRS. The lookback period for the calendar year 2019 is below:

Lookback Period					
2017		2018			2019
July 1 through Sept. 30	Oct. 1 through Dec. 31	Jan. 1 through Mar. 31	Apr. 1 through June 30	←	Calendar Year Jan.– Dec.

- Semi-weekly FICA and FIT deposits:
  - If the total tax reported on form 941/943 for the lookback period is more than \$50,000, you are a semi-weekly depositor for the current year.
  - The payroll deposits are due as follows:
    - a. If the payday falls on a *Wednesday, Thursday* and/or *Friday* then the tax deposit is due by the following *Wednesday*.
    - b. If the payday falls on a *Saturday, Sunday, Monday* and/or *Tuesday* then the tax deposit is due by the following *Friday*.
  
- Monthly FICA and FIT deposits:
  - If the total tax reported on form 941/943 for the lookback period is \$50,000 or less, you are a monthly depositor for the current year.
  - The payroll deposit is due by the 15<sup>th</sup> of the following month. For example, wages paid during January will require a tax deposit be made by February 15<sup>th</sup>.
  
- Quarterly FICA and FIT deposits:
  - If, at the end of a quarter, your total FICA and FIT tax liability is less than \$2,500, you may pay the taxes quarterly, due 30 days after the end of the quarter.
  
- Annual FICA and FIT deposits:
  - If, at the end of a year, your total FICA and FIT tax liability is less than \$2,500, you may pay the taxes with your Form 944 annual return (does not pertain to 941 filers).
  
- FUTA deposits:
  - Federal Unemployment (FUTA) tax is due quarterly if the unpaid liability is more than \$500.
  - If your total FUTA tax liability for the year is less than \$500, you may pay the tax liability annually.

## **Federal Depository Requirements (Continued)**

### **Paying via EFTPS**

As of January 1, 2011, you must make electronic deposits of all required depository taxes (such as employment tax, excise tax, corp income tax) using the Electronic Federal Tax Payment System (EFTPS). Signing up for access is easy and can be done here: <https://www.eftps.gov/eftps/direct/EftpsHome.page>

Note that a four-digit PIN number will be mailed to the address on record with the IRS within 7-10 days of applying for EFTPS access. Retain this letter for your records! Failure to make required deposits via EFTPS will be subject to a 10% penalty. To get more information or to enroll by phone, call 1-800-555-4477. Also note that a change in financial institutions will require an update to your routing and account numbers before making a payment. You may do this via phone or online.

Below is a screen shot of the EFTPS website. Once you receive your PIN in the mail, you can use the enrollment number from the letter OR your bank routing and account number to complete the set-up and create a password.

### **Login**

**In order to make, view or cancel a Payment, you must first login.**

Please enter your Employer Identification Number (EIN) or your Social Security Number (SSN), PIN, and Internet password in the fields below. If you do not have a PIN, please [enroll](#) first.

<b>EIN</b> (for Business)	<input type="text"/> - <input type="text"/>
or	
<b>SSN</b> (for Individual)	<input type="text"/> - <input type="text"/> - <input type="text"/>
<b>PIN</b>	<input type="text"/>
<b>Internet Password</b>	<input type="password"/>
	<a href="#">Need a Password</a>
<b>CANCEL</b>	<b>LOGIN ▶</b>

If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in EFTPS. You will receive information about Express Enrollment in your Employer Identification Number (EIN) Package and an additional mailing containing your EFTPS personal identification number (PIN) and instructions for activating your PIN. Call the toll-free number located in your "How to Activate Your Enrollment" brochure to activate your enrollment and begin making your payroll tax deposits. If you outsource any of your payroll and related tax duties to a third-party payer, such as a PSP or reporting agent, be sure to tell them about your EFTPS enrollment.

**Federal Depository Requirements (Continued)**

**Timely Depositing**

For deposits made by EFTPS to be on time, you must submit the deposit by 8 p.m. Eastern time the day before the date the deposit is due. If you use a third party to make a deposit on your behalf, they may have different cutoff times. Penalties are assessed as follows:

2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
10%	Amounts (that should have been deposited) paid directly to the IRS, or paid with your tax return. But see Payment with return , earlier in this section, for an exception.
15%	Amounts still unpaid more than 10 days after the date of the first notice the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

Late deposit penalty amounts are determined using calendar days, starting from the due date of the liability. Further information can be found in the Employer’s Tax guide at <https://www.irs.gov/publications/p15>

\*NOTE: If a deposit is required to be made on a day that is not a banking day, the deposit is considered timely if it is made by the next banking day.

## **State Depository Requirements**

- Employer contributions of Unemployment Insurance (UI) and Employment Training Tax (ETT) are due quarterly. Monies withheld from employees' wages for State Disability Insurance (SDI) and California Personal Income Tax (PIT) may need to be deposited more often. The deposit frequency is based on each employer's federal deposit schedule AND the amount of accumulated PIT withheld. See table below:

<b>If your Fed Dep Schedule is...</b>	<b>AND State PIT W/H of...</b>	<b>Deposit PIT &amp; SDI</b>
Semi-Weekly	Less than \$350	Quarterly
	\$350 - \$500	Monthly by 15 <sup>th</sup>
	\$500 or more	Semi-Weekly
Monthly	Less than \$350	Quarterly
	\$350 or more	Monthly by 15 <sup>th</sup>
Quarterly OR Annually	Less than \$350	Quarterly
	\$350 or more	Monthly by 15 <sup>th</sup>

\*Be sure to designate the "Payment Type" when remitting employment taxes.

\*A penalty of 15% plus interest will be charged on late payroll tax payments.

\*For further information regarding deposit requirements, refer to the "California Employers Guide" (Pub DE44) from EDD.

- Effective January 1, 2017, all employers are required to submit payroll tax deposits electronically to the EDD. Signing up for e-Services is fast and easy! Visit [http://www.edd.ca.gov/Payroll\\_Taxes/e-Services\\_for\\_Business.htm](http://www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm) to enroll.
- Agricultural employers are not required to withhold state income taxes from their employees. However, if the employer and employee agree, agricultural employers may voluntarily withhold state income taxes.

# Summary of Employer Responsibilities

## New Employees

- Verify work eligibility of employees by completing the following forms:
  - a. Form W-4 (See pages [19-21](#))
  - b. -AND- Form DE 4 (See Page [22](#)) IF State withholding is different than Federal withholding
  - c. -AND- I-9 (See Pages [23-25](#))
- Record employee name and SSN directly from social security card.
- Important Information regarding I-9
  - a. Provide employees with the entire document – all 9 pages!
  - b. I-9 must be completed AFTER a job offer has been accepted but BEFORE the end of their first date of work.
  - c. Employee must complete Section 1 in total, including signature and date.
  - d. Employers can help an employee complete their section, but must complete “Preparer/Translator Certification” section.
  - e. The employer must complete Section 2 no later than 3 business days after the employee begins work.
  - f. Inspect all documents provided by the employee and fill in Section 2.
  - g. You are not required to be a document EXPERT! You are required to verify that the document appears to be genuine and relates to the individual presenting it. These documents MUST be UNEXPIRED and ORIGINALS.
  - h. Obtain a copy of the documents provided for purposes of the I-9 (Recommended; best practice).
  - i. If correcting a mistake, attach a short memo for reason (no blackout/white out). Cross out the wrong info, date and initial the correction.
  - j. I-9’s should be stored in a secure location, with copies of documents.
  - k. Records should be accessible within 3 days of an official request for the docs.
  - l. I-9’s are required to be kept for terminated employees for 3 years from the date of hire or 1 year from date of termination, whichever is later.
  - m. Use E-Verify to verify that an employee is authorized to work in the United States. E-Verify is an Internet-based system that compares information from an employee's Form I-9, Employment Eligibility Verification, to data from U.S. Department of Homeland Security and Social Security Administration records to confirm employment eligibility.
    - E-Verify is fast, free and easy to use. Employers can learn more about E-Verify at [www.dhs.gov/E-Verify](http://www.dhs.gov/E-Verify) or by calling 1-888-464-4218.
- File CA Form DE34 – Report of New Employees within 20 days of employee’s start date. See page [26](#) for DE34 form or file electronically at: <http://eddservices.edd.ca.gov>
- Distribute Paid Family Leave notice. See pages [28-29](#).
- Provide each employee with Notice of Wage Theft Protection Act. See page [30](#).

## W-4 – Employee’s Withholding Allowance Certificate

### Form W-4 (2019)

**Future developments.** For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

### General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

**Nonwage income.** If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to find out if you should adjust your withholding on Form W-4 or W-4P.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

### Specific Instructions

#### Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

**Line C. Head of household please note:** Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

**Line E. Child tax credit.** When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

**Line F. Credit for other dependents.** When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form <b style="font-size: 24pt;">W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="font-size: 10pt; margin: 0;">▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074  <span style="font-size: 24pt; font-weight: bold;">2019</span>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . .		5 _____
6 Additional amount, if any, you want withheld from each paycheck . . . . .		6 \$ _____
7 I claim exemption from withholding for 2019, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶ _____		Date ▶ _____
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) _____		9 First date of employment _____
		10 Employer identification number (EIN) _____

## W-4 – Employee’s Withholding Allowance Certificate (Continued)

<b>Personal Allowances Worksheet (Keep for your records.)</b>			
<b>A</b>	Enter "1" for yourself . . . . .	<b>A</b>	<input style="width: 80%;" type="text"/>
<b>B</b>	Enter "1" if you will file as married filing jointly . . . . .	<b>B</b>	<input style="width: 80%;" type="text"/>
<b>C</b>	Enter "1" if you will file as head of household . . . . .	<b>C</b>	<input style="width: 80%;" type="text"/>
<b>D</b>	Enter "1" if: <span style="font-size: 2em; vertical-align: middle;">}</span> <ul style="list-style-type: none"> <li>• You're single, or married filing separately, and have only one job; or</li> <li>• You're married filing jointly, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	<b>D</b>	<input style="width: 80%;" type="text"/>
<b>E</b>	<p><b>Child tax credit.</b> See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child.</li> <li>• If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child.</li> <li>• If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" . . . . .</li> </ul>	<b>E</b>	<input style="width: 80%;" type="text"/>
<b>F</b>	<p><b>Credit for other dependents.</b> See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).</li> <li>• If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" . . . . .</li> </ul>	<b>F</b>	<input style="width: 80%;" type="text"/>
<b>G</b>	<b>Other credits.</b> If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F . . . . .	<b>G</b>	<input style="width: 80%;" type="text"/>
<b>H</b>	Add lines A through G and enter the total here . . . . .	<b>H</b>	<input style="width: 80%;" type="text"/>

For accuracy, **complete all worksheets that apply.**

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

<b>Deductions, Adjustments, and Additional Income Worksheet</b>			
<b>Note:</b> Use this worksheet <i>only</i> if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.			
<b>1</b>	Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details . . . . .	<b>1</b>	\$ <input style="width: 80%;" type="text"/>
<b>2</b>	Enter: <span style="font-size: 2em; vertical-align: middle;">}</span> <ul style="list-style-type: none"> <li>\$24,400 if you're married filing jointly or qualifying widow(er)</li> <li>\$18,350 if you're head of household</li> <li>\$12,200 if you're single or married filing separately</li> </ul>	<b>2</b>	\$ <input style="width: 80%;" type="text"/>
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .	<b>3</b>	\$ <input style="width: 80%;" type="text"/>
<b>4</b>	Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) . . . . .	<b>4</b>	\$ <input style="width: 80%;" type="text"/>
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total . . . . .	<b>5</b>	\$ <input style="width: 80%;" type="text"/>
<b>6</b>	Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest) . . . . .	<b>6</b>	\$ <input style="width: 80%;" type="text"/>
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses . . . . .	<b>7</b>	\$ <input style="width: 80%;" type="text"/>
<b>8</b>	<b>Divide</b> the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction . . . . .	<b>8</b>	<input style="width: 80%;" type="text"/>
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, above . . . . .	<b>9</b>	<input style="width: 80%;" type="text"/>
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 of that worksheet on page 4. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . .	<b>10</b>	<input style="width: 80%;" type="text"/>

## W-4 – Employee’s Withholding Allowance Certificate (Continued)

Form W-4 (2019)

Page **4**

Two-Earners/Multiple Jobs Worksheet	
<b>Note:</b> Use this worksheet <i>only</i> if the instructions under line H from the <b>Personal Allowances Worksheet</b> direct you here.	
<b>1</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 3 (or, if you used the <b>Deductions, Adjustments, and Additional Income Worksheet</b> on page 3, the number from line 10 of that worksheet) . . . . . <b>1</b> <input style="width: 100px;" type="text"/>
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you’re married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don’t enter more than “3” . . . . . <b>2</b> <input style="width: 100px;" type="text"/>
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet . . . . . <b>3</b> <input style="width: 100px;" type="text"/>
<b>Note:</b> If line 1 is <b>less than</b> line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.	
<b>4</b>	Enter the number from line 2 of this worksheet . . . . . <b>4</b> <input style="width: 100px;" type="text"/>
<b>5</b>	Enter the number from line 1 of this worksheet . . . . . <b>5</b> <input style="width: 100px;" type="text"/>
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . . <b>6</b> <input style="width: 100px;" type="text"/>
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . . <b>7</b> \$ <input style="width: 100px;" type="text"/>
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . <b>8</b> \$ <input style="width: 100px;" type="text"/>
<b>9</b>	<b>Divide</b> line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you’re paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . <b>9</b> \$ <input style="width: 100px;" type="text"/>

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,900	\$420	\$0 - \$7,200	\$420
5,001 - 9,500	1	7,001 - 13,000	1	24,901 - 84,450	500	7,201 - 36,975	500
9,501 - 19,500	2	13,001 - 27,500	2	84,451 - 173,900	910	36,976 - 81,700	910
19,501 - 35,000	3	27,501 - 32,000	3	173,901 - 326,950	1,000	81,701 - 158,225	1,000
35,001 - 40,000	4	32,001 - 40,000	4	326,951 - 413,700	1,330	158,226 - 201,600	1,330
40,001 - 46,000	5	40,001 - 60,000	5	413,701 - 617,850	1,450	201,601 - 507,800	1,450
46,001 - 55,000	6	60,001 - 75,000	6	617,851 and over	1,540	507,801 and over	1,540
55,001 - 60,000	7	75,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 95,000	8				
70,001 - 75,000	9	95,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 110,000	10				
85,001 - 95,000	11	110,001 - 115,000	11				
95,001 - 125,000	12	115,001 - 125,000	12				
125,001 - 155,000	13	125,001 - 135,000	13				
155,001 - 165,000	14	135,001 - 145,000	14				
165,001 - 175,000	15	145,001 - 160,000	15				
175,001 - 180,000	16	160,001 - 180,000	16				
180,001 - 195,000	17	180,001 and over	17				
195,001 - 205,000	18						
205,001 and over	19						

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to

cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren’t required to provide the information requested on a form that’s subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

## DE4 – Employee’s Withholding Allowance Certificate - State



This form can be used to manually compute your withholding allowances, or you can electronically compute them at [www.taxes.ca.gov/de4.pdf](http://www.taxes.ca.gov/de4.pdf).

### EMPLOYEE’S WITHHOLDING ALLOWANCE CERTIFICATE

Type or Print Your Full Name	Your Social Security Number
Home Address (Number and Street or Rural Route)	Filing Status Withholding Allowances
City, State, and ZIP Code	<input type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD

1. Number of allowances for Regular Withholding Allowances, Worksheet A \_\_\_\_\_  
 Number of allowances from the Estimated Deductions, Worksheet B \_\_\_\_\_  
 Total Number of Allowances (A + B) when using the California Withholding Schedules for 2018 \_\_\_\_\_

OR

2. Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C \_\_\_\_\_  
 OR \_\_\_\_\_

3. I certify under penalty of perjury that I am not subject to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act. (Check box here)

***Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.***

Signature \_\_\_\_\_ Date \_\_\_\_\_

Employer’s Name and Address	California Employer Payroll Tax Account Number
-----------------------------	--

----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

**YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM.**

***IF YOU RELY ON THE FEDERAL FORM W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.***

**PURPOSE:** This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

You should complete this form if either:

- (1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California PIT withholding than you claim for federal income tax withholding or,
- (2) You claim additional allowances for estimated deductions.

**THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.**

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state PIT withholding tables. **If you rely on the number of withholding allowances you claim on your Form W-4 withholding allowance**

**certificate for your state income tax withholding, you may be significantly underwithheld.** This is particularly true if your household income is derived from more than one source.

**CHECK YOUR WITHHOLDING:** After your Form W-4 and/or DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4. You may claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption is good for one year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted by February 15 each year to continue your exemption. If you are not having federal income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new Form W-4 by December 1.

## I-9 – Employment Eligibility Verification



**Employment Eligibility Verification**  
 Department of Homeland Security  
 U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 08/31/2019

► **START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

<b>Section 1. Employee Information and Attestation</b> <i>(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)</i>				
Last Name (Family Name)		First Name (Given Name)		Middle Initial
Other Last Names Used (if any)				
Address (Street Number and Name)		Apt. Number	City or Town	State
ZIP Code				
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	Employee's E-mail Address		Employee's Telephone Number
	[ ][ ] - [ ][ ] - [ ][ ][ ][ ]			

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions)	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. (See Instructions)	
Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.	
1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____	QR Code - Section 1 Do Not Write in This Space
Signature of Employee	Today's Date (mm/dd/yyyy)

<b>Preparer and/or Translator Certification (check one):</b>	
<input type="checkbox"/> I did not use a preparer or translator. <input type="checkbox"/> A preparer(s) and/or translator(s) assisted the employee in completing Section 1. <i>(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)</i>	
I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.	
Signature of Preparer or Translator	Today's Date (mm/dd/yyyy)
Last Name (Family Name)	First Name (Given Name)
Address (Street Number and Name)	City or Town
State	ZIP Code

STOP *Employer Completes Next Page* STOP

## I-9 – Employment Eligibility Verification (Continued)



**Employment Eligibility Verification**  
 Department of Homeland Security  
 U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 08/31/2019

**Section 2. Employer or Authorized Representative Review and Verification**  
*(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")*

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
------------------------------	-------------------------	-------------------------	------	--------------------------------

List A Identity and Employment Authorization	OR List B Identity	AND List C Employment Authorization
Document Title	Document Title	Document Title
Issuing Authority	Issuing Authority	Issuing Authority
Document Number	Document Number	Document Number
Expiration Date (if any)(mm/dd/yyyy)	Expiration Date (if any)(mm/dd/yyyy)	Expiration Date (if any)(mm/dd/yyyy)
Document Title	Additional Information	QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority		
Document Number		
Expiration Date (if any)(mm/dd/yyyy)		
Document Title		
Issuing Authority		
Document Number		
Expiration Date (if any)(mm/dd/yyyy)		

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions)

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name
Employer's Business or Organization Address (Street Number and Name)	City or Town	State      ZIP Code

**Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)**

A. New Name (if applicable)			B. Date of Rehire (if applicable)
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
----------------	-----------------	---------------------------------------

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
--	---------------------------	---

## I-9 – Employment Eligibility Verification (Continued)

### LISTS OF ACCEPTABLE DOCUMENTS

All documents must be **UNEXPIRED**

Employees may present one selection from List A  
or a combination of one selection from List B and one selection from List C.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:                             <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                                     <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>	OR	<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>	AND	<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:                             <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol>

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

## DE34 - Report of New Employees



**REPORT OF NEW EMPLOYEE(S)**  
NOTE: Failure to provide all of the information below may result in this form being rejected and/or a penalty being assessed.



00340600

DATE MMDDYY	CA EMPLOYER ACCOUNT NUMBER	BRANCH CODE	FEDERAL ID NUMBER		
BUSINESS NAME		CONTACT PERSON	PHONE NUMBER		
ADDRESS		STREET	CITY	STATE	ZIP CODE
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME			
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT		
CITY			STATE	ZIP CODE	START-OF-WORK DATE MMDDYY
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME			
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT		
CITY			STATE	ZIP CODE	START-OF-WORK DATE MMDDYY
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME			
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT		
CITY			STATE	ZIP CODE	START-OF-WORK DATE MMDDYY
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME			
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT		
CITY			STATE	ZIP CODE	START-OF-WORK DATE MMDDYY
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME			
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT		
CITY			STATE	ZIP CODE	START-OF-WORK DATE MMDDYY
EMPLOYEE FIRST NAME	MI	EMPLOYEE LAST NAME			
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT		
CITY			STATE	ZIP CODE	START-OF-WORK DATE MMDDYY



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MAIL TO: Employment Development Department / PO Box 997016, MIC 96  
West Sacramento, CA 95799-7016 or fax to 916-319-4400

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### **Paid Family Leave (PFL)**

Paid Family Leave (PFL) is a component of the State Disability Insurance (SDI) program, and was established in 2002, to provide partial wage replacement benefits to eligible California workers. PFL provides benefits to individuals who lose wages when they need to take time off work to

- a. Care for a seriously ill child, parent, parent-in-law, grandparent, grandchild, sibling, spouse, or registered domestic partner
- b. To bond with a new child entering the family by birth, adoption, or foster care placement. (For both mothers and fathers).

Paid Family Leave is funded entirely by employee paid contributions to SDI, which is withheld from every paycheck. To request a claim form for Paid Family Leave Benefits or for additional information call 1-877-BE-THERE or visit [www.paidfamilyleave.org](http://www.paidfamilyleave.org).

Employers are required to distribute the Paid Family Leave brochure (See pages [28-29](#)) to every new employee AND post the Paid Family Leave Notice (See page [71](#)) with all other state and federal postings.

## Paid Family Leave Brochure



### About California Paid Family Leave

For many working Californians, finding time to be with a loved one when they need it most can be difficult. California's Paid Family Leave program was created for those moments that matter – when you are bonding with a new child or caring for a seriously ill family member.

### Fast Facts About California Paid Family Leave

- Provides up to six weeks of partial wage replacement benefits to bond with a new child (either by birth, adoption, or foster care placement) or to care for a seriously ill family member (child, parent, parent-in-law, grandparent, grandchild, sibling, spouse, or registered domestic partner).
- Doesn't have to be taken all at once.
- Provides approximately 60 to 70 percent of your salary during your leave.
- Funded through your State Disability Insurance tax withholding, so you are most likely eligible if you've paid into State Disability Insurance (noted as "CASDI" on paystubs) or a qualifying voluntary plan in the past 5 to 18 months.
- To bond with a new child, leave can be taken anytime within the first 12 months of a child entering your family.

### CALIFORNIA PAID FAMILY LEAVE

moments matter.

#### In California, it's the law.

Paid Family Leave benefits:  
Giving Californians the time they need to be there for the moments that matter.

English	1-877-238-4373
Spanish	1-877-379-3819
Cantonese	1-866-692-5595
Vietnamese	1-866-692-5596
Armenian	1-866-627-1567
Punjabi	1-866-627-1568
Tagalog	1-866-627-1569
TTY	1-800-445-1312

Individuals can also visit a Paid Family Leave or Disability Insurance office to obtain claim forms, receive information, or speak to a representative.  
Visit [edd.ca.gov/Disability/Contact\\_SDI.htm](http://edd.ca.gov/Disability/Contact_SDI.htm) to locate an office.



For more information, visit:  
[CaliforniaPaidFamilyLeave.com](http://CaliforniaPaidFamilyLeave.com)

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 1-866-490-8879 (voice). TTY users, please call the California Relay Service at 711.

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CALIFORNIA PAID FAMILY LEAVE

Helping Californians be present for the moments that matter.



## **Paid Family Leave Brochure (Continued)**

### **Do I Qualify For California Paid Family Leave?**

To qualify for Paid Family Leave benefits, you **must meet** the following requirements:

- Need to take time off from work to care for a seriously ill family member or to bond with a new child.
- Be covered by State Disability Insurance (or a voluntary plan in lieu of State Disability Insurance).
- Have earned at least \$300 in the past 5 to 18 months.
- Submit your claim no later than 41 days after you begin your family leave. Do not file before your first day of leave.

If required by your employer, you must use up to two weeks of unused vacation leave or paid time off. Check with your human resources department to confirm your employer's requirements.

### **How Are Benefit Amounts Calculated?**

California Paid Family Leave provides approximately 60 to 70 percent of your weekly salary (from \$50 up to \$1,252 weekly).

The benefit amount is calculated from your highest quarterly earnings over the past 5 to 18 months, before the start of your claim. The Employment Development Department has an online calculator at [edd.ca.gov/PFL\\_Calculator](http://edd.ca.gov/PFL_Calculator) that can help you estimate your weekly benefit amount.



### **Does Paid Family Leave Provide Job Protection?**

California Paid Family Leave does not provide job protection or a right to return to work. However, job protection may be provided under other laws such as the federal Family and Medical Leave Act, the California Family Rights Act, or the New Parent Leave Act (if you qualify). Notify your employer of your plan to take leave and the reason for taking leave according to your company's policy.

### **How Do I Apply For Benefits?**

Apply for Paid Family Leave benefits using SDI Online. Visit [edd.ca.gov/SDI\\_Online](http://edd.ca.gov/SDI_Online) for more information.

You may also apply using a paper form. Visit [edd.ca.gov/Forms](http://edd.ca.gov/Forms) to request a *Claim for Paid Family Leave (PFL) Benefits, DE 2501F form*.

For caregiving claims, you must supply medical certification showing that the care recipient has a serious health condition and requires your care. This needs to be completed by the care recipient's physician/practitioner. Information about the care recipient and their signature are also required.

For bonding claims, you must provide documentation showing proof of relationship between you and the child (e.g., a copy of the child's birth certificate, adoptive placement agreement, or foster care placement record).

If you are currently receiving pregnancy-related Disability Insurance benefits, it is not necessary to request a Paid Family Leave claim form. The form to file for bonding will be sent through your SDI Online account or via mail when your pregnancy-related disability claim ends.

If you are covered by a voluntary plan, contact your employer for information about your coverage and instructions on how to apply for benefits.

#### **If your claim is denied, you are entitled to:**

- Know the reason for denial.
- Appeal decisions about your eligibility for benefits. Visit [edd.ca.gov/Disability/Appeals.htm](http://edd.ca.gov/Disability/Appeals.htm) for information about appeals.

All claim information is confidential except for purposes allowed by law.

## **Wage Theft Protection Act**

The Wage Theft Protection Act is a new law, effective January 1, 2012, which gives greater protection to workers, and makes changes in the way workers are notified of basic employment information.

All employers are required to disclose certain information to employees “at the time of hiring” in the form of a written notification as follows:

1. The employee’s pay rate and basis for pay rate (e.g. salary, commission, hourly, etc.)
2. Allowances, if any, claimed as part of the minimum wage, including meals or lodging allowances.
3. The regular payday designated by the employer.
4. The name of the employer, including any “doing business as” names used.
5. The physical address of the employer’s main office or principal place of business, and a mailing address, if different.
6. The telephone number of the employer.
7. The name, address, and telephone number of the employer’s workers’ compensation insurance carrier.
8. Other information the Labor Commissioner “deems material and necessary”

Attached is the template provided by The Labor Commissioner which includes all the required information. (See pages [31-32](#)) Employers should keep a copy of the notices provided to their employees. You can find Frequently Asked Questions regarding this new law and additional templates at [www.dir.ca.gov](http://www.dir.ca.gov)

**Notice to Employee**

<b>NOTICE TO EMPLOYEE</b> <i>Labor Code section 2810.5</i>	
<b>EMPLOYEE</b>	
Employee Name: _____	
Start Date: _____	
<b>EMPLOYER</b>	
Legal Name of Hiring Employer: _____	
Is hiring employer a staffing agency/business (e.g., Temporary Services Agency; Employee Leasing Company; or Professional Employer Organization [PEO])? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Other Names Hiring Employer is "doing business as" (if applicable): _____	
Physical Address of Hiring Employer's Main Office: _____	
Hiring Employer's Mailing Address (if different than above): _____	
Hiring Employer's Telephone Number: _____	
If the hiring employer is a staffing agency/business (above box checked "Yes"), the following is the other entity for whom this employee will perform work:	
Name: _____	
Physical Address of Main Office: _____	
Mailing Address: _____	
Telephone Number: _____	
<b>WAGE INFORMATION</b>	
Rate(s) of Pay: _____ Overtime Rate(s) of Pay: _____	
Rate by (check box): <input type="checkbox"/> Hour <input type="checkbox"/> Shift <input type="checkbox"/> Day <input type="checkbox"/> Week <input type="checkbox"/> Salary <input type="checkbox"/> Piece rate <input type="checkbox"/> Commission	
<input type="checkbox"/> Other (provide specifics): _____	
Does a written agreement exist providing the rate(s) of pay? (check box) <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, are all rate(s) of pay and bases thereof contained in that written agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Allowances, if any, claimed as part of minimum wage (including meal or lodging allowances): _____	
(If the employee has signed the acknowledgment of receipt below, it does not constitute a "voluntary written agreement" as required under the law between the employer and employee in order to credit any meals or lodging against the minimum wage. Any such voluntary written agreement must be evidenced by a separate document.)	
Regular Payday: _____	

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**Notice to Employee (Continued)**

WORKERS' COMPENSATION	
Insurance Carrier's Name: _____	
Address: _____	
Telephone Number: _____	
Policy No.: _____	
<input type="checkbox"/> Self-Insured (Labor Code 3700) and Certificate Number for Consent to Self-Insure: _____	
PAID SICK LEAVE	
Unless exempt, the employee identified on this notice is entitled to minimum requirements for paid sick leave under state law which provides that an employee:	
<ul style="list-style-type: none"> <li>a. May accrue paid sick leave and may request and use up to 3 days or 24 hours of accrued paid sick leave per year;</li> <li>b. May not be terminated or retaliated against for using or requesting the use of accrued paid sick leave; and</li> <li>c. Has the right to file a complaint against an employer who retaliates or discriminates against an employee for                             <ul style="list-style-type: none"> <li>1. requesting or using accrued sick days;</li> <li>2. attempting to exercise the right to use accrued paid sick days;</li> <li>3. filing a complaint or alleging a violation of Article 1.5 section 245 et seq. of the California Labor Code;</li> <li>4. cooperating in an investigation or prosecution of an alleged violation of this Article or opposing any policy or practice or act that is prohibited by Article 1.5 section 245 et seq. of the California Labor Code.</li> </ul> </li> </ul>	
The following applies to the employee identified on this notice: <i>(Check one box)</i>	
<input type="checkbox"/> 1. Accrues paid sick leave only pursuant to the minimum requirements stated in Labor Code §245 et seq. with no other employer policy providing additional or different terms for accrual and use of paid sick leave.	
<input type="checkbox"/> 2. Accrues paid sick leave pursuant to the employer's policy which satisfies or exceeds the accrual, carryover, and use requirements of Labor Code §246.	
<input type="checkbox"/> 3. Employer provides no less than 24 hours (or 3 days) of paid sick leave at the beginning of each 12-month period.	
<input type="checkbox"/> 4. The employee is exempt from paid sick leave protection by Labor Code §245.5. (State exemption and specific subsection for exemption): _____	
ACKNOWLEDGEMENT OF RECEIPT	
<i>(Optional)</i>	
_____	_____
(PRINT NAME of Employer representative)	(PRINT NAME of Employee)
_____	_____
(SIGNATURE of Employer Representative)	(SIGNATURE of Employee)
_____	_____
(Date)	(Date)
The employee's signature on this notice merely constitutes acknowledgement of receipt.	
LABOR CODE SECTION 2810.5(b)	
Labor Code section 2810.5(b) requires that the employer notify you in writing of any changes to the information set forth in this Notice within seven calendar days after the time of the changes, unless one of the following applies: (a) All changes are reflected on a timely wage statement furnished in accordance with Labor Code section 226; (b) Notice of all changes is provided in another writing required by law within seven days of the changes.	

DLSE-NTE (rev 9/2014)

## **Employer Responsibilities – Each Payday / Each Quarter**

### **Each Payday**

1. Withhold federal income tax based on each employee's Form W-4.
2. Withhold employee's portion of social security and Medicare taxes.
3. Withhold state income tax based on each employee's Form W-4 or the alternative DE 4, which is an agreement with the employee to withhold an additional amount of State income tax.
4. Withhold SDI.
5. Deposit taxes according to previously-mentioned schedule(s).  
\*See pages [14-17](#) for Depository Requirements.

### **Each Quarter**

All Quarterly payroll tax payments and required filings are due by April 30, July 31, October 31, and January 31 – unless it falls on a weekend or holiday, then it is due the next business day.

1. File Form 941 – Employer's Quarterly Federal Tax (for Non-Ag Employers). See pages [36-38](#).
2. Deposit FUTA tax via EFTPS if accumulated tax liability is over \$500.
3. E-file CA Form DE9 – Quarterly Contribution Return and Report of Wages. See page [34](#). Effective January 1, 2018, all state payroll forms are required to be filed electronically. Visit <https://eddservices.edd.ca.gov/> to sign up for e-Services.
4. E-file CA Form DE9C – Quarterly Contribution Return and Report of Wages (Continuation). See page [35](#).

## DE9 – Quarterly Contribution – Return & Report of Wages



**Employment  
Development  
Department**  
State of California

**QUARTERLY CONTRIBUTION  
RETURN AND REPORT OF WAGES**

**REMINDER: File your DE 9 and DE 9C together.**





---

PLEASE TYPE THIS FORM—DO NOT ALTER PREPRINTED INFORMATION 00090112

QUARTER ENDED

DUE

DELINQUENT IF NOT POSTMARKED OR RECEIVED BY

YR  QTR

EMPLOYER ACCOUNT NO.

**DO NOT ALTER THIS AREA**

PT	FD	C	P	U	E	A
EE						
T	EE	EE	EE	EE	EE	EE

EFFECTIVE DATE  Mo.  Day  Yr.

DEPT. USE ONLY

---

FEIN

ADDITIONAL FEINS

**A. NO WAGES PAID THIS QUARTER**

**B. OUT OF BUSINESS/NO EMPLOYEES**

B1. OUT OF BUSINESS DATE

M	M	D	D	Y	Y	Y	Y
---	---	---	---	---	---	---	---

**C. TOTAL SUBJECT WAGES PAID THIS QUARTER** .....

**D. UNEMPLOYMENT INSURANCE (UI)** (Total Employee Wages up to \$  per employee per calendar year)

(D1) UI Rate % <input type="text"/>	TIMES	(D2) UI TAXABLE WAGES FOR THE QUARTER <input type="text"/>	=	(D3) UI CONTRIBUTIONS <input type="text"/>
-------------------------------------	-------	--	---	--

**E. EMPLOYMENT TRAINING TAX (ETT)**

(E1) ETT Rate % <input type="text"/>	TIMES	UI Taxable Wages for the Quarter (D2) .....	=	(E2) ETT CONTRIBUTIONS <input type="text"/>
--------------------------------------	-------	---	---	---

**F. STATE DISABILITY INSURANCE (SDI)** (Total Employee Wages up to \$  per employee per calendar year)

(F1) SDI Rate % <input type="text"/>	TIMES	(F2) SDI TAXABLE WAGES FOR THE QUARTER <input type="text"/>	=	(F3) SDI EMPLOYEE CONTRIBUTIONS WITHHELD <input type="text"/>
--------------------------------------	-------	---	---	---

**G. CALIFORNIA PERSONAL INCOME TAX (PIT) WITHHELD** .....

**H. SUBTOTAL** (Add Items D3, E2, F3, and G) .....

**I. LESS: CONTRIBUTIONS AND WITHHOLDINGS PAID FOR THE QUARTER** .....   
(DO NOT INCLUDE PENALTY AND INTEREST PAYMENTS)

**J. TOTAL TAXES DUE OR OVERPAID** (Item H minus Item I) .....

If amount due, prepare a *Payroll Tax Deposit* (DE 88), include the correct payment quarter, and mail to: Employment Development Department, P.O. Box 826276, Sacramento, CA 94230-6276. **NOTE:** Do not mail payments along with the DE 9 and *Quarterly Contribution Return and Report of Wages (Continuation)* (DE 9C), as this may delay processing and result in erroneous penalty and interest charges. **Mandatory Electronic Funds Transfer (EFT)** filers must remit all SDI/PIT deposits by EFT to avoid a noncompliance penalty.

**K.** I declare that the above, to the best of my knowledge and belief, is true and correct. If a refund was claimed, a reasonable effort was made to refund any erroneous deductions to the affected employee(s).

Signature *Required*  Title  Phone  Date

(Owner, Accountant, Preparer, etc.)



## 941 – Employer’s Quarterly Federal Tax Return

Form **941 for 2019: Employer’s QUARTERLY Federal Tax Return** 950117  
 (Rev. January 2019) Department of the Treasury — Internal Revenue Service OMB No. 1545-0029

Employer identification number (EIN)  -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Report for this Quarter of 2019**  
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to [www.irs.gov/Form941](http://www.irs.gov/Form941) for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

<b>1</b> Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4)</i>	<b>1</b>	<input type="text"/>
<b>2</b> Wages, tips, and other compensation	<b>2</b>	<input type="text"/>
<b>3</b> Federal income tax withheld from wages, tips, and other compensation	<b>3</b>	<input type="text"/>
<b>4</b> If no wages, tips, and other compensation are subject to social security or Medicare tax		<input type="checkbox"/> Check and go to line 6.
	<b>Column 1</b>	<b>Column 2</b>
<b>5a</b> Taxable social security wages	<input type="text"/> × 0.124 =	<input type="text"/>
<b>5b</b> Taxable social security tips	<input type="text"/> × 0.124 =	<input type="text"/>
<b>5c</b> Taxable Medicare wages & tips	<input type="text"/> × 0.029 =	<input type="text"/>
<b>5d</b> Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text"/> × 0.009 =	<input type="text"/>
<b>5e</b> Add Column 2 from lines 5a, 5b, 5c, and 5d		<input type="text"/>
<b>5f</b> Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)		<input type="text"/>
<b>6</b> Total taxes before adjustments. Add lines 3, 5e, and 5f		<input type="text"/>
<b>7</b> Current quarter’s adjustment for fractions of cents		<input type="text"/>
<b>8</b> Current quarter’s adjustment for sick pay		<input type="text"/>
<b>9</b> Current quarter’s adjustments for tips and group-term life insurance		<input type="text"/>
<b>10</b> Total taxes after adjustments. Combine lines 6 through 9		<input type="text"/>
<b>11</b> Qualified small business payroll tax credit for increasing research activities. Attach Form 8974		<input type="text"/>
<b>13</b> Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter		<input type="text"/>
<b>14</b> Balance due. If line 12 is more than line 13, enter the difference and see instructions		<input type="text"/>
<b>15</b> Overpayment. If line 13 is more than line 12, enter the difference	<input type="text"/>	Check one: <input type="checkbox"/> Apply to next return. <input type="checkbox"/> Send a refund.

▶ You MUST complete both pages of Form 941 and SIGN it. **Next** ▶

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher. Cat. No. 170012 Form **941** (Rev. 1-2019)

## 941 – Employer’s Quarterly Federal Tax Return (Continued)

950217

Name (not your trade name)	Employer identification number (EIN)
----------------------------	--------------------------------------

**Part 2: Tell us about your deposit schedule and tax liability for this quarter.**

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

**16 Check one:**  Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter. If line 12 for the prior quarter was less than \$2,500 but line 12 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.

You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter

Total must equal line 12.

You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

**Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.**

**17** If your business has closed or you stopped paying wages . . . . .  Check here, and enter the final date you paid wages  /  / .

**18** If you are a seasonal employer and you don't have to file a return for every quarter of the year . . .  Check here.

**Part 4: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS.

No.

**Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

Print your name here

Print your title here

Date  /  /

Best daytime phone

**Paid Preparer Use Only**

Check if you are self-employed . . .

Preparer's name

PTIN

Preparer's signature

Date  /  /

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

## 941 - Employer's Quarterly Federal Tax Return (Continued)

### Schedule B (Form 941):

960311

#### Report of Tax Liability for Semiweekly Schedule Depositors

OMB No. 1545-0029

(Rev. January 2017)

Department of the Treasury - Internal Revenue Service

Employer identification number (EIN)   -

Name (not your trade name)

Calendar year     (Also check quarter)

**Report for this Quarter...**  
(Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Use this schedule to show your **TAX LIABILITY** for the quarter; don't use it to show your deposits. When you file this form with Form 941 or Form 941-SS, don't change your tax liability by adjustments reported on any Forms 941-X or 944-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you're a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 for details.

Month 1								
1	<input style="width: 90px;" type="text"/>	9	<input style="width: 90px;" type="text"/>	17	<input style="width: 90px;" type="text"/>	25	<input style="width: 90px;" type="text"/>	<b>Tax liability for Month 1</b> <input style="width: 100%; height: 30px;" type="text"/>
2	<input style="width: 90px;" type="text"/>	10	<input style="width: 90px;" type="text"/>	18	<input style="width: 90px;" type="text"/>	26	<input style="width: 90px;" type="text"/>	
3	<input style="width: 90px;" type="text"/>	11	<input style="width: 90px;" type="text"/>	19	<input style="width: 90px;" type="text"/>	27	<input style="width: 90px;" type="text"/>	
4	<input style="width: 90px;" type="text"/>	12	<input style="width: 90px;" type="text"/>	20	<input style="width: 90px;" type="text"/>	28	<input style="width: 90px;" type="text"/>	
5	<input style="width: 90px;" type="text"/>	13	<input style="width: 90px;" type="text"/>	21	<input style="width: 90px;" type="text"/>	29	<input style="width: 90px;" type="text"/>	
6	<input style="width: 90px;" type="text"/>	14	<input style="width: 90px;" type="text"/>	22	<input style="width: 90px;" type="text"/>	30	<input style="width: 90px;" type="text"/>	
7	<input style="width: 90px;" type="text"/>	15	<input style="width: 90px;" type="text"/>	23	<input style="width: 90px;" type="text"/>	31	<input style="width: 90px;" type="text"/>	
8	<input style="width: 90px;" type="text"/>	16	<input style="width: 90px;" type="text"/>	24	<input style="width: 90px;" type="text"/>		<input style="width: 90px;" type="text"/>	
Month 2								
1	<input style="width: 90px;" type="text"/>	9	<input style="width: 90px;" type="text"/>	17	<input style="width: 90px;" type="text"/>	25	<input style="width: 90px;" type="text"/>	<b>Tax liability for Month 2</b> <input style="width: 100%; height: 30px;" type="text"/>
2	<input style="width: 90px;" type="text"/>	10	<input style="width: 90px;" type="text"/>	18	<input style="width: 90px;" type="text"/>	26	<input style="width: 90px;" type="text"/>	
3	<input style="width: 90px;" type="text"/>	11	<input style="width: 90px;" type="text"/>	19	<input style="width: 90px;" type="text"/>	27	<input style="width: 90px;" type="text"/>	
4	<input style="width: 90px;" type="text"/>	12	<input style="width: 90px;" type="text"/>	20	<input style="width: 90px;" type="text"/>	28	<input style="width: 90px;" type="text"/>	
5	<input style="width: 90px;" type="text"/>	13	<input style="width: 90px;" type="text"/>	21	<input style="width: 90px;" type="text"/>	29	<input style="width: 90px;" type="text"/>	
6	<input style="width: 90px;" type="text"/>	14	<input style="width: 90px;" type="text"/>	22	<input style="width: 90px;" type="text"/>	30	<input style="width: 90px;" type="text"/>	
7	<input style="width: 90px;" type="text"/>	15	<input style="width: 90px;" type="text"/>	23	<input style="width: 90px;" type="text"/>	31	<input style="width: 90px;" type="text"/>	
8	<input style="width: 90px;" type="text"/>	16	<input style="width: 90px;" type="text"/>	24	<input style="width: 90px;" type="text"/>		<input style="width: 90px;" type="text"/>	
Month 3								
1	<input style="width: 90px;" type="text"/>	9	<input style="width: 90px;" type="text"/>	17	<input style="width: 90px;" type="text"/>	25	<input style="width: 90px;" type="text"/>	<b>Tax liability for Month 3</b> <input style="width: 100%; height: 30px;" type="text"/>
2	<input style="width: 90px;" type="text"/>	10	<input style="width: 90px;" type="text"/>	18	<input style="width: 90px;" type="text"/>	26	<input style="width: 90px;" type="text"/>	
3	<input style="width: 90px;" type="text"/>	11	<input style="width: 90px;" type="text"/>	19	<input style="width: 90px;" type="text"/>	27	<input style="width: 90px;" type="text"/>	
4	<input style="width: 90px;" type="text"/>	12	<input style="width: 90px;" type="text"/>	20	<input style="width: 90px;" type="text"/>	28	<input style="width: 90px;" type="text"/>	
5	<input style="width: 90px;" type="text"/>	13	<input style="width: 90px;" type="text"/>	21	<input style="width: 90px;" type="text"/>	29	<input style="width: 90px;" type="text"/>	
6	<input style="width: 90px;" type="text"/>	14	<input style="width: 90px;" type="text"/>	22	<input style="width: 90px;" type="text"/>	30	<input style="width: 90px;" type="text"/>	
7	<input style="width: 90px;" type="text"/>	15	<input style="width: 90px;" type="text"/>	23	<input style="width: 90px;" type="text"/>	31	<input style="width: 90px;" type="text"/>	
8	<input style="width: 90px;" type="text"/>	16	<input style="width: 90px;" type="text"/>	24	<input style="width: 90px;" type="text"/>		<input style="width: 90px;" type="text"/>	
Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ► <b>Total must equal line 12 on Form 941 or Form 941-SS.</b>								<b>Total liability for the quarter</b> <input style="width: 100%; height: 30px;" type="text"/>

## **Employer Responsibilities - Annual**

1. The IRS recommends that employees submit a new W-4 tax form each year, or any time their personal or financial situation changes. If an employee claims exemption from income tax withholding, you are required to obtain a new W-4 form each year. Of course, this is required upon being hired so the employer is able to withhold the proper amount of taxes from each paycheck.
2. Provide each employee a Form W-2 by January 31. See page [40](#).
3. File Copy A of Forms W-2 and the transmittal Form W-3 with the Social Security Administration (SSA) by January 31.
  - a. Employers with more than 250 W-2's are REQUIRED to file electronically. Employers with less than 250 W-2s are encouraged to file electronically. W-2's can be filed electronically for free on the SSA website (<https://www.ssa.gov/employer/>) for up to 20 employees.
4. File Form 940 or 940-EZ by January 31. See pages [41-43](#). Be sure to include the Credit Reduction, if in a credit reduction state (as of 2018, California is NO LONGER a credit reduction state).
  - a. Employers covered by a state's unemployment insurance (UI) program pay FUTA tax at a standard rate of 6% on the first \$7,000 of wages subject to FUTA. In times of high unemployment, states can borrow money from the federal government to continue paying UI benefits to residents and to keep their own UI trust funds solvent. A state that has not repaid money it borrowed from the federal government to pay unemployment benefits is a "credit reduction state." If an employer pays wages that are subject to the unemployment tax laws of a credit reduction state, that employer must pay an additional federal unemployment tax when filing its annual Form 940. The reduction is 0.3% for the first year and an additional 0.3% for each succeeding year until the loan is repaid. In 2011, California became a credit reduction state as a result of its outstanding loan balances. Due to California carrying an outstanding loan balance for two consecutive years, the FUTA credit is reduced until the loan is repaid. As of 2018, California has repaid their loans, so the credit reduction no longer applies.
  - b. Any increased FUTA tax liability due to a credit reduction is considered incurred in the fourth quarter and is due by January 31 of the following year.
5. File Form 943 – If an Agricultural Employer (similar to form 941).
6. Notify employees of the Federal Earned Income Tax Credit (EITC). See page [44](#) for details and notification example.
7. File Form 8822 – Change of Address by January 31, if your business has changed locations and/or mailing address. See page [45](#).

## W-2 - Wage and Tax Statement

22222		a Employee's social security number		OMB No. 1545-0008		
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld		
			5 Medicare wages and tips	6 Medicare tax withheld		
			7 Social security tips	8 Allocated tips		
d Control number			9 Verification code	10 Dependent care benefits		
e Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a	
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	12d	
		14 Other		12c		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement  
 Copy 1 - For State, City, or Local Tax Department

# 2018

Department of the Treasury - Internal Revenue Service

## W-3 - Transmittal of Wage and Tax Statements

**DO NOT STAPLE**

33333		a Control number		For Official Use Only ▶ OMB No. 1545-0008				
b Kind of Payer (Check one)	<input type="checkbox"/> 941	Military	<input type="checkbox"/> 943	<input type="checkbox"/> 944	Kind of Employer (Check one)	None apply <input type="checkbox"/>	501c non-govt. <input type="checkbox"/>	Third-party sick pay (Check if applicable) <input type="checkbox"/>
	<input type="checkbox"/> CT-1	Hshld. emp. <input type="checkbox"/>	Medicare govt. emp. <input type="checkbox"/>			State/local non-501c <input type="checkbox"/>	State/local 501c <input type="checkbox"/>	
c Total number of Forms W-2	d Establishment number		1 Wages, tips, other compensation	2 Federal income tax withheld				
e Employer identification number (EIN)			3 Social security wages	4 Social security tax withheld				
f Employer's name			5 Medicare wages and tips	6 Medicare tax withheld				
			7 Social security tips	8 Allocated tips				
			9	10 Dependent care benefits				
g Employer's address and ZIP code			11 Nonqualified plans	12a Deferred compensation				
h Other EIN used this year			13 For third-party sick pay use only	12b				
15 State	Employer's state ID number		14 Income tax withheld by payer of third-party sick pay					
16 State wages, tips, etc.	17 State income tax		18 Local wages, tips, etc.	19 Local income tax				
Employer's contact person			Employer's telephone number		For Official Use Only			
Employer's fax number			Employer's email address					

Under penalties of perjury, I declare that I have examined this return and accompanying documents and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ▶ Title ▶ Date ▶

Form **W-3** Transmittal of Wage and Tax Statements **2018**  
 Send this entire page with the entire Copy A page of Form(s) W-2 to the Social Security Administration (SSA).  
 Photocopies are not acceptable. Do not send Form W-3 if you filed electronically with the SSA.  
 Do not send any payment (cash, checks, money orders, etc.) with Forms W-2 and W-3.

Department of the Treasury  
Internal Revenue Service

## 940 – Employer’s Annual Federal Unemployment Tax Return

Form **940 for 2018: Employer’s Annual Federal Unemployment (FUTA) Tax Return** 850113  
OMB No. 1545-0028  
Department of the Treasury – Internal Revenue Service

Employer identification number (EIN)  -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Type of Return**  
(Check all that apply.)

a. Amended

b. Successor employer

c. No payments to employees in 2018

d. Final: Business closed or stopped paying wages

Go to [www.irs.gov/Form940](http://www.irs.gov/Form940) for instructions and the latest information.

Read the separate instructions before you complete this form. Please type or print within the boxes.

**Part 1: Tell us about your return. If any line does NOT apply, leave it blank. See instructions before completing Part 1.**

1a If you had to pay state unemployment tax in one state only, enter the state abbreviation . . . . . 1a

1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer . . . . . 1b  Check here. Complete Schedule A (Form 940).

2 If you paid wages in a state that is subject to CREDIT REDUCTION . . . . . 2  Check here. Complete Schedule A (Form 940).

**Part 2: Determine your FUTA tax before adjustments. If any line does NOT apply, leave it blank.**

3 Total payments to all employees . . . . . 3

4 Payments exempt from FUTA tax . . . . . 4

Check all that apply: 4a  Fringe benefits 4c  Retirement/Pension 4e  Other  
4b  Group-term life insurance 4d  Dependent care

5 Total of payments made to each employee in excess of \$7,000 . . . . . 5

6 Subtotal (line 4 + line 5 = line 6) . . . . . 6

7 Total taxable FUTA wages (line 3 – line 6 = line 7). See instructions . . . . . 7

8 FUTA tax before adjustments (line 7 x 0.006 = line 8) . . . . . 8

**Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.**

9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by 0.054 (line 7 x 0.054 = line 9). Go to line 12 . . . . . 9

10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet . . . . . 10

11 If credit reduction applies, enter the total from Schedule A (Form 940) . . . . . 11

**Part 4: Determine your FUTA tax and balance due or overpayment. If any line does NOT apply, leave it blank.**

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) . . . . . 12

13 FUTA tax deposited for the year, including any overpayment applied from a prior year . . . . . 13

14 Balance due. If line 12 is more than line 13, enter the excess on line 14.  
• If line 14 is more than \$500, you must deposit your tax.  
• If line 14 is \$500 or less, you may pay with this return. See instructions . . . . . 14

15 Overpayment. If line 13 is more than line 12, enter the excess on line 15 and check a box below 15

▶ You MUST complete both pages of this form and SIGN it. Check one:  Apply to next return.  Send a refund.

Next

## 940 – Employer’s Annual Federal Unemployment Tax Return (Continued)

850212

Name (not your trade name)	Employer identification number (EIN)
----------------------------	--------------------------------------

**Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.**

**16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.**

<b>16a 1st quarter</b> (January 1 – March 31) . . . . .	<b>16a</b>	<input style="width: 90%;" type="text"/>
<b>16b 2nd quarter</b> (April 1 – June 30) . . . . .	<b>16b</b>	<input style="width: 90%;" type="text"/>
<b>16c 3rd quarter</b> (July 1 – September 30) . . . . .	<b>16c</b>	<input style="width: 90%;" type="text"/>
<b>16d 4th quarter</b> (October 1 – December 31) . . . . .	<b>16d</b>	<input style="width: 90%;" type="text"/>

**17 Total tax liability for the year** (lines 16a + 16b + 16c + 16d = line 17) **17**  **Total must equal line 12.**

**Part 6: May we speak with your third-party designee?**

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

**Yes.** Designee's name and phone number    
 Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

**No.**

**Part 7: Sign here. You MUST complete both pages of this form and SIGN IT.**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**X Sign your name here**    
 Print your name here   
 Print your title here   
 Date  /  /  Best daytime phone

**Paid Preparer Use Only** Check if you are self-employed

Preparer's name	<input style="width: 90%;" type="text"/>	PTIN	<input style="width: 90%;" type="text"/>
Preparer's signature	<input style="width: 90%;" type="text"/>	Date	<input style="width: 100px; height: 20px;" type="text"/>
Firm's name (or yours if self-employed)	<input style="width: 90%;" type="text"/>	EIN	<input style="width: 90%;" type="text"/>
Address	<input style="width: 90%;" type="text"/>		Phone <input style="width: 90%;" type="text"/>
City	<input style="width: 150px;" type="text"/>	State	<input style="width: 100px;" type="text"/> ZIP code <input style="width: 100px;" type="text"/>

## 940 – Employer’s Annual Federal Unemployment Tax Return (Continued)

### Schedule A (Form 940) for 2018:

860312

#### Multi-State Employer and Credit Reduction Information

Department of the Treasury – Internal Revenue Service

OMB No. 1545-0028

Employer identification number (EIN)	□	□	-	□	□	□	□	□	□
Name (not your trade name)									

See the instructions on page 2. File this schedule with Form 940.

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and enter the credit reduction amount. Don't include in the *FUTA Taxable Wages* box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states don't apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK	.		.	<input type="checkbox"/> NC	.		.
<input type="checkbox"/> AL	.		.	<input type="checkbox"/> ND	.		.
<input type="checkbox"/> AR	.		.	<input type="checkbox"/> NE	.		.
<input type="checkbox"/> AZ	.		.	<input type="checkbox"/> NH	.		.
<input type="checkbox"/> CA	.		.	<input type="checkbox"/> NJ	.		.
<input type="checkbox"/> CO	.		.	<input type="checkbox"/> NM	.		.
<input type="checkbox"/> CT	.		.	<input type="checkbox"/> NV	.		.
<input type="checkbox"/> DC	.		.	<input type="checkbox"/> NY	.		.
<input type="checkbox"/> DE	.		.	<input type="checkbox"/> OH	.		.
<input type="checkbox"/> FL	.		.	<input type="checkbox"/> OK	.		.
<input type="checkbox"/> GA	.		.	<input type="checkbox"/> OR	.		.
<input type="checkbox"/> HI	.		.	<input type="checkbox"/> PA	.		.
<input type="checkbox"/> IA	.		.	<input type="checkbox"/> RI	.		.
<input type="checkbox"/> ID	.		.	<input type="checkbox"/> SC	.		.
<input type="checkbox"/> IL	.		.	<input type="checkbox"/> SD	.		.
<input type="checkbox"/> IN	.		.	<input type="checkbox"/> TN	.		.
<input type="checkbox"/> KS	.		.	<input type="checkbox"/> TX	.		.
<input type="checkbox"/> KY	.		.	<input type="checkbox"/> UT	.		.
<input type="checkbox"/> LA	.		.	<input type="checkbox"/> VA	.		.
<input type="checkbox"/> MA	.		.	<input type="checkbox"/> VT	.		.
<input type="checkbox"/> MD	.		.	<input type="checkbox"/> WA	.		.
<input type="checkbox"/> ME	.		.	<input type="checkbox"/> WI	.		.
<input type="checkbox"/> MI	.		.	<input type="checkbox"/> WV	.		.
<input type="checkbox"/> MN	.		.	<input type="checkbox"/> WY	.		.
<input type="checkbox"/> MO	.		.	<input type="checkbox"/> PR	.		.
<input type="checkbox"/> MS	.		.	<input type="checkbox"/> VI	.		.
<input type="checkbox"/> MT	.		.				

**Total Credit Reduction.** Add all amounts shown in the *Credit Reduction* boxes. Enter the total here and on Form 940, line 11 .

## **Federal Earned Income Tax Credit (EITC) & Notice to Employees**

### **Federal Earned Income Tax Credit (EITC)**

Effective January 1, 2008, all employers are required to notify all their employees of the federal Earned Income Tax Credit (EITC).

Assembly Bill 650, Chapter 606 (Lieu and Jones) requires any employers who is subject to and is required to provide unemployment insurance to employees, to notify all employees that they may be eligible for the EITC. Employers shall give notification to employees within one week before or after the *Wage and Tax Statement* (Form W-2) or *Miscellaneous Income* (Form 1099) is given. This new law also requires the employer to process the IRS Form W-5 for advance payments of the EITC if requested by the employees. Form W-5 may be obtained at: [www.IRS.gov](http://www.IRS.gov).

You must provide notification to your employees by either handing it directly to your employee or mailing it to your employee's last known address. Posting of this information on any employee bulletin board **will not** satisfy the notification requirement.

The notification shall include instructions on how to obtain any notices available from the Internal Revenue Service for this purpose, including, but not limited to, the IRS Notice 797 and Form W-5, or any successor notice or form, or any notice created by you, if it contains substantially the same language as the notice below.

---

### **NOTICE TO EMPLOYEES**

“Based on your annual earnings, you may be eligible to receive the earned income tax credit from the federal government. The earned income tax credit is a refundable federal income tax credit for low-income, working individuals and families. The earned income tax credit has no effect on certain welfare benefits. In most cases, earned income tax credit payments will not be used to determine eligibility for Medicaid, supplemental security income, food stamps, low-income housing or most temporary assistance for needy-families payments. Even if you do not owe federal taxes, you must file a tax return to receive the earned income tax credit. Be sure to fill out the earned income tax credit form in the federal income tax return booklet. For information regarding your eligibility to receive the earned income tax credit, including information on how to obtain the IRS Notice 797, or any other necessary forms and instructions, contact the Internal Revenue Service at 1-800-829-3676 or through its Web site at [www.irs.gov](http://www.irs.gov).”

## 8822 - Change of Address

Form <b>8822</b> (Rev. October 2015) Department of the Treasury Internal Revenue Service	<b>Change of Address</b> (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns) ▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return. ▶ Information about Form 8822 is available at <a href="http://www.irs.gov/form8822">www.irs.gov/form8822</a> .	OMB No. 1545-1163
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**Part I Complete This Part To Change Your Home Mailing Address**

Check all boxes this change affects:

- 1  Individual income tax returns (Forms 1040, 1040A, 1040EZ, 1040NR, etc.)  
 ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here . . . . . ▶
  
- 2  Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
 ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.

▶ Decedent's name \_\_\_\_\_ ▶ Social security number \_\_\_\_\_

<b>3a</b> Your name (first name, initial, and last name)	<b>3b</b> Your social security number

<b>4a</b> Spouse's name (first name, initial, and last name)	<b>4b</b> Spouse's social security number

**5a** Your prior name(s). See instructions.  
 \_\_\_\_\_

**5b** Spouse's prior name(s). See instructions.  
 \_\_\_\_\_

**6a** Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

**6b** Spouse's old address, if different from line 6a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

**7** New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name	Foreign province/county	Foreign postal code

**Part II Signature**

Daytime telephone number of person to contact (optional) ▶ \_\_\_\_\_

<b>Sign Here</b>	Your signature	Date	Signature of representative, executor, administrator/if applicable	Date
	If joint return, spouse's signature	Date	Title	

## Required Postings – Federal

1. Equal Employment Opportunity. See pages [47-49](#).
2. Employee Polygraph Protection Act. See page [50](#).
3. Fair Labor Standards Act (FLSA). See page [51](#).
4. Your Rights Under the Family and Medical Leave Act (NEW as of April 2016). See page [52](#).
5. Job Safety and Health Protection. See page [53](#).

NOTE: The previous are covered by the Federal 4-in-1 or 5-in-1 poster (5-in-1 poster is for employers with 50 or more employees). These postings can be individually downloaded from <https://www.dol.gov/general/topic/posters>. OR you can visit the Turlock Chamber of Commerce to pick up a FREE poster!

# Equal Employment Opportunity is THE LAW

## **Private Employers, State and Local Governments, Educational Institutions, Employment Agencies and Labor Organizations**

Applicants to and employees of most private employers, state and local governments, educational institutions, employment agencies and labor organizations are protected under Federal law from discrimination on the following bases:

### **RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN**

Title VII of the Civil Rights Act of 1964, as amended, protects applicants and employees from discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment, on the basis of race, color, religion, sex (including pregnancy), or national origin. Religious discrimination includes failing to reasonably accommodate an employee's religious practices where the accommodation does not impose undue hardship.

### **DISABILITY**

Title I and Title V of the Americans with Disabilities Act of 1990, as amended, protect qualified individuals from discrimination on the basis of disability in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. Disability discrimination includes not making reasonable accommodation to the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee, barring undue hardship.

### **AGE**

The Age Discrimination in Employment Act of 1967, as amended, protects applicants and employees 40 years of age or older from discrimination based on age in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment.

### **SEX (WAGES)**

In addition to sex discrimination prohibited by Title VII of the Civil Rights Act, as amended, the Equal Pay Act of 1963, as amended, prohibits sex discrimination in the payment of wages to women and men performing substantially equal work, in jobs that require equal skill, effort, and responsibility, under similar working conditions, in the same establishment.

### **GENETICS**

Title II of the Genetic Information Nondiscrimination Act of 2008 protects applicants and employees from discrimination based on genetic information in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. GINA also restricts employers' acquisition of genetic information and strictly limits disclosure of genetic information. Genetic information includes information about genetic tests of applicants, employees, or their family members; the manifestation of diseases or disorders in family members (family medical history); and requests for or receipt of genetic services by applicants, employees, or their family members.

### **RETALIATION**

All of these Federal laws prohibit covered entities from retaliating against a person who files a charge of discrimination, participates in a discrimination proceeding, or otherwise opposes an unlawful employment practice.

### **WHAT TO DO IF YOU BELIEVE DISCRIMINATION HAS OCCURRED**

There are strict time limits for filing charges of employment discrimination. To preserve the ability of EEOC to act on your behalf and to protect your right to file a private lawsuit, should you ultimately need to, you should contact EEOC promptly when discrimination is suspected.

The U.S. Equal Employment Opportunity Commission (EEOC), 1-800-669-4000 (toll-free) or 1-800-669-6820 (toll-free TTY number for individuals with hearing impairments). EEOC field office information is available at [www.eeoc.gov](http://www.eeoc.gov) or in most telephone directories in the U.S. Government or Federal Government section. Additional information about EEOC, including information about charge filing, is available at [www.eeoc.gov](http://www.eeoc.gov).

## EEO (Continued)

### Employers Holding Federal Contracts or Subcontracts

Applicants to and employees of companies with a Federal government contract or subcontract are protected under Federal law from discrimination on the following bases:

#### **RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN**

Executive Order 11246, as amended, prohibits job discrimination on the basis of race, color, religion, sex or national origin, and requires affirmative action to ensure equality of opportunity in all aspects of employment.

#### **INDIVIDUALS WITH DISABILITIES**

Section 503 of the Rehabilitation Act of 1973, as amended, protects qualified individuals from discrimination on the basis of disability in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. Disability discrimination includes not making reasonable accommodation to the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee, barring undue hardship. Section 503 also requires that Federal contractors take affirmative action to employ and advance in employment qualified individuals with disabilities at all levels of employment, including the executive level.

#### **DISABLED, RECENTLY SEPARATED, OTHER PROTECTED,**

#### **AND ARMED FORCES SERVICE MEDAL VETERANS**

The Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, 38 U.S.C. 4212, prohibits job discrimination and requires affirmative action to employ and advance in employment disabled veterans, recently separated veterans (within

three years of discharge or release from active duty), other protected veterans (veterans who served during a war or in a campaign or expedition for which a campaign badge has been authorized), and Armed Forces service medal veterans (veterans who, while on active duty, participated in a U.S. military operation for which an Armed Forces service medal was awarded).

#### **RETALIATION**

Retaliation is prohibited against a person who files a complaint of discrimination, participates in an OFCCP proceeding, or otherwise opposes discrimination under these Federal laws.

Any person who believes a contractor has violated its nondiscrimination or affirmative action obligations under the authorities above should contact immediately:

The Office of Federal Contract Compliance Programs (OFCCP), U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210, 1-800-397-6251 (toll-free) or (202) 693-1337 (TTY). OFCCP may also be contacted by e-mail at [OFCCP-Public@dol.gov](mailto:OFCCP-Public@dol.gov), or by calling an OFCCP regional or district office, listed in most telephone directories under U.S. Government, Department of Labor.

### Programs or Activities Receiving Federal Financial Assistance

#### **RACE, COLOR, NATIONAL ORIGIN, SEX**

In addition to the protections of Title VII of the Civil Rights Act of 1964, as amended, Title VI of the Civil Rights Act of 1964, as amended, prohibits discrimination on the basis of race, color or national origin in programs or activities receiving Federal financial assistance. Employment discrimination is covered by Title VI if the primary objective of the financial assistance is provision of employment, or where employment discrimination causes or may cause discrimination in providing services under such programs. Title IX of the Education Amendments of 1972 prohibits employment discrimination on the basis of sex in educational programs or activities which receive Federal financial assistance.

#### **INDIVIDUALS WITH DISABILITIES**

Section 504 of the Rehabilitation Act of 1973, as amended, prohibits employment discrimination on the basis of disability in any program or activity which receives Federal financial assistance. Discrimination is prohibited in all aspects of employment against persons with disabilities who, with or without reasonable accommodation, can perform the essential functions of the job.

If you believe you have been discriminated against in a program of any institution which receives Federal financial assistance, you should immediately contact the Federal agency providing such assistance.

*EEOC 9/02 and OFCCP 8/08 Versions Useable With 11/09 Supplement*

*EEOC-P/E-1 (Revised 11/09)*

**EEO (Continued)**  
**“EEO is the Law” Poster Supplement**  
**Employers Holding Federal Contracts or Subcontracts Section Revisions**

*The Executive Order 11246 section is revised as follows:*

**RACE, COLOR, RELIGION, SEX, SEXUAL ORIENTATION, GENDER IDENTITY, NATIONAL ORIGIN**

Executive Order 11246, as amended, prohibits employment discrimination based on race, color, religion, sex, sexual orientation, gender identity, or national origin, and requires affirmative action to ensure equality of opportunity in all aspects of employment.

**PAY SECRECY**

Executive Order 11246, as amended, protects applicants and employees from discrimination based on inquiring about, disclosing, or discussing their compensation or the compensation of other applicants or employees.

*The Individuals with Disabilities section is revised as follows:*

**INDIVIDUALS WITH DISABILITIES**

Section 503 of the Rehabilitation Act of 1973, as amended, protects qualified individuals with disabilities from discrimination in hiring, promotion, discharge, pay, fringe benefits, job training, classification, referral, and other aspects of employment. Disability discrimination includes not making reasonable accommodation to the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or employee, barring undue hardship to the employer. Section 503 also requires that Federal contractors take affirmative action to employ and advance in employment qualified individuals with disabilities at all levels of employment, including the executive level.

*The Vietnam Era, Special Disabled Veterans section is revised as follows:*

**PROTECTED VETERANS**

The Vietnam Era Veterans’ Readjustment Assistance Act of 1974, as amended, 38 U.S.C. 4212, prohibits employment discrimination against, and requires affirmative action to recruit, employ, and advance in employment, disabled veterans, recently separated veterans (i.e., within three years of discharge or release from active duty), active duty wartime or campaign badge veterans, or Armed Forces service medal veterans.

*Mandatory Supplement to EEOC P/E-1 (Revised 11/09) “EEO is the Law” Poster.*

If you believe that you have experienced discrimination contact OFCCP: 1-800-397-6251 | TTY 1-877-889-5627 | [www.dol.gov](http://www.dol.gov).

**Employee Polygraph Protection Act**

# EMPLOYEE RIGHTS

## EMPLOYEE POLYGRAPH PROTECTION ACT

THE UNITED STATES DEPARTMENT OF LABOR WAGE AND HOUR DIVISION

**The Employee Polygraph Protection Act prohibits most private employers from using lie detector tests either for pre-employment screening or during the course of employment.**

**PROHIBITIONS** Employers are generally prohibited from requiring or requesting any employee or job applicant to take a lie detector test, and from discharging, disciplining, or discriminating against an employee or prospective employee for refusing to take a test or for exercising other rights under the Act.

**EXEMPTIONS** Federal, State and local governments are not affected by the law. Also, the law does not apply to tests given by the Federal Government to certain private individuals engaged in national security-related activities.

The Act permits polygraph (a kind of lie detector) tests to be administered in the private sector, subject to restrictions, to certain prospective employees of security service firms (armored car, alarm, and guard), and of pharmaceutical manufacturers, distributors and dispensers.

The Act also permits polygraph testing, subject to restrictions, of certain employees of private firms who are reasonably suspected of involvement in a workplace incident (theft, embezzlement, etc.) that resulted in economic loss to the employer.

The law does not preempt any provision of any State or local law or any collective bargaining agreement which is more restrictive with respect to lie detector tests.

**EXAMINEE RIGHTS** Where polygraph tests are permitted, they are subject to numerous strict standards concerning the conduct and length of the test. Examinees have a number of specific rights, including the right to a written notice before testing, the right to refuse or discontinue a test, and the right not to have test results disclosed to unauthorized persons.

**ENFORCEMENT** The Secretary of Labor may bring court actions to restrain violations and assess civil penalties up to \$10,000 against violators. Employees or job applicants may also bring their own court actions.

**THE LAW REQUIRES EMPLOYERS TO DISPLAY THIS POSTER WHERE EMPLOYEES AND JOB APPLICANTS CAN READILY SEE IT.**

For additional information:

**1-866-4-USWAGE**  
**www.dol.gov/whd**



Scan this code to learn more about the Employee Polygraph Protection Act

U.S. Department of Labor | Wage and Hour Division

WH5482 REV 01/16

Fair Labor Standards Act (FLSA)  
**EMPLOYEE RIGHTS**  
**UNDER THE FAIR LABOR STANDARDS ACT**

THE UNITED STATES DEPARTMENT OF LABOR WAGE AND HOUR DIVISION

**FEDERAL MINIMUM WAGE**

**\$7.25** PER HOUR

BEGINNING JULY 24, 2009

- OVERTIME PAY** At least 1½ times your regular rate of pay for all hours worked over 40 in a workweek.
- CHILD LABOR** An employee must be at least **16** years old to work in most non-farm jobs and at least **18** to work in non-farm jobs declared hazardous by the Secretary of Labor.
- Youths **14** and **15** years old may work outside school hours in various non-manufacturing, non-mining, non-hazardous jobs under the following conditions:
- No more than**
- **3** hours on a school day or **18** hours in a school week;
  - **8** hours on a non-school day or **40** hours in a non-school week.
- Also, work may not begin before **7 a.m.** or end after **7 p.m.**, except from June 1 through Labor Day, when evening hours are extended to **9 p.m.** Different rules apply in agricultural employment.
- TIP CREDIT** Employers of “tipped employees” must pay a cash wage of at least \$2.13 per hour if they claim a tip credit against their minimum wage obligation. If an employee’s tips combined with the employer’s cash wage of at least \$2.13 per hour do not equal the minimum hourly wage, the employer must make up the difference. Certain other conditions must also be met.
- ENFORCEMENT** The Department of Labor may recover back wages either administratively or through court action, for the employees that have been underpaid in violation of the law. Violations may result in civil or criminal action.
- Employers may be assessed civil money penalties of up to \$1,100 for each willful or repeated violation of the minimum wage or overtime pay provisions of the law and up to \$11,000 for each employee who is the subject of a violation of the Act’s child labor provisions. In addition, a civil money penalty of up to \$50,000 may be assessed for each child labor violation that causes the death or serious injury of any minor employee, and such assessments may be doubled, up to \$100,000, when the violations are determined to be willful or repeated. The law also prohibits discriminating against or discharging workers who file a complaint or participate in any proceeding under the Act.
- ADDITIONAL INFORMATION**
- Certain occupations and establishments are exempt from the minimum wage and/or overtime pay provisions.
  - Special provisions apply to workers in American Samoa and the Commonwealth of the Northern Mariana Islands.
  - Some state laws provide greater employee protections; employers must comply with both.
  - The law requires employers to display this poster where employees can readily see it.
  - Employees under 20 years of age may be paid \$4.25 per hour during their first 90 consecutive calendar days of employment with an employer.
  - Certain full-time students, student learners, apprentices, and workers with disabilities may be paid less than the minimum wage under special certificates issued by the Department of Labor.

For additional information:

**1-866-4-USWAGE**  
(1-866-487-9243) TTY: 1-877-889-5627

**WWW.WAGEHOUR.DOL.GOV**



U.S. Department of Labor | Wage and Hour Division

WHD Publication 1088 (Revised July 2009)

## Your Rights Under the Family and Medical Leave Act (FMLA)

# EMPLOYEE RIGHTS UNDER THE FAMILY AND MEDICAL LEAVE ACT

THE UNITED STATES DEPARTMENT OF LABOR WAGE AND HOUR DIVISION

### LEAVE ENTITLEMENTS



Eligible employees who work for a covered employer can take up to 12 weeks of unpaid, job-protected leave in a 12-month period for the following reasons:

- The birth of a child or placement of a child for adoption or foster care;
- To bond with a child (leave must be taken within 1 year of the child's birth or placement);
- To care for the employee's spouse, child, or parent who has a qualifying serious health condition;
- For the employee's own qualifying serious health condition that makes the employee unable to perform the employee's job;
- For qualifying exigencies related to the foreign deployment of a military member who is the employee's spouse, child, or parent.

An eligible employee who is a covered servicemember's spouse, child, parent, or next of kin may also take up to 26 weeks of FMLA leave in a single 12-month period to care for the servicemember with a serious injury or illness.

An employee does not need to use leave in one block. When it is medically necessary or otherwise permitted, employees may take leave intermittently or on a reduced schedule.

Employees may choose, or an employer may require, use of accrued paid leave while taking FMLA leave. If an employee substitutes accrued paid leave for FMLA leave, the employee must comply with the employer's normal paid leave policies.

While employees are on FMLA leave, employers must continue health insurance coverage as if the employees were not on leave.

Upon return from FMLA leave, most employees must be restored to the same job or one nearly identical to it with equivalent pay, benefits, and other employment terms and conditions.

An employer may not interfere with an individual's FMLA rights or retaliate against someone for using or trying to use FMLA leave, opposing any practice made unlawful by the FMLA, or being involved in any proceeding under or related to the FMLA.

### BENEFITS & PROTECTIONS

### ELIGIBILITY REQUIREMENTS

An employee who works for a covered employer must meet three criteria in order to be eligible for FMLA leave. The employee must:

- Have worked for the employer for at least 12 months;
- Have at least 1,250 hours of service in the 12 months before taking leave;\* and
- Work at a location where the employer has at least 50 employees within 75 miles of the employee's worksite.

\*Special "hours of service" requirements apply to airline flight crew employees.

### REQUESTING LEAVE

Generally, employees must give 30-days' advance notice of the need for FMLA leave. If it is not possible to give 30-days' notice, an employee must notify the employer as soon as possible and, generally, follow the employer's usual procedures.

Employees do not have to share a medical diagnosis, but must provide enough information to the employer so it can determine if the leave qualifies for FMLA protection. Sufficient information could include informing an employer that the employee is or will be unable to perform his or her job functions, that a family member cannot perform daily activities, or that hospitalization or continuing medical treatment is necessary. Employees must inform the employer if the need for leave is for a reason for which FMLA leave was previously taken or certified.

Employers can require a certification or periodic recertification supporting the need for leave. If the employer determines that the certification is incomplete, it must provide a written notice indicating what additional information is required.

### EMPLOYER RESPONSIBILITIES

Once an employer becomes aware that an employee's need for leave is for a reason that may qualify under the FMLA, the employer must notify the employee if he or she is eligible for FMLA leave and, if eligible, must also provide a notice of rights and responsibilities under the FMLA. If the employee is not eligible, the employer must provide a reason for ineligibility.

Employers must notify its employees if leave will be designated as FMLA leave, and if so, how much leave will be designated as FMLA leave.

### ENFORCEMENT

Employees may file a complaint with the U.S. Department of Labor, Wage and Hour Division, or may bring a private lawsuit against an employer.

The FMLA does not affect any federal or state law prohibiting discrimination or supersede any state or local law or collective bargaining agreement that provides greater family or medical leave rights.

For additional information or to file a complaint:

**1-866-4-USWAGE**  
(1-866-487-9243) TTY: 1-877-889-5627

**www.dol.gov/whd**

U.S. Department of Labor | Wage and Hour Division



WH1420 REV 04/16

## **Job Safety and Health Protection**



### **All workers have the right to:**

- A safe workplace.
- Raise a safety or health concern with your employer or OSHA, or report a work-related injury or illness, without being retaliated against.
- Receive information and training on job hazards, including all hazardous substances in your workplace.
- Request an OSHA inspection of your workplace if you believe there are unsafe or unhealthy conditions. OSHA will keep your name confidential. You have the right to have a representative contact OSHA on your behalf.
- Participate (or have your representative participate) in an OSHA inspection and speak in private to the inspector.
- File a complaint with OSHA within 30 days (by phone, online or by mail) if you have been retaliated against for using your rights.
- See any OSHA citations issued to your employer.
- Request copies of your medical records, tests that measure hazards in the workplace, and the workplace injury and illness log.

*This poster is available free from OSHA.*

**Contact OSHA. We can help.**

### **Employers must:**

- Provide employees a workplace free from recognized hazards. It is illegal to retaliate against an employee for using any of their rights under the law, including raising a health and safety concern with you or with OSHA, or reporting a work-related injury or illness.
- Comply with all applicable OSHA standards.
- Report to OSHA all work-related fatalities within 8 hours, and all inpatient hospitalizations, amputations and losses of an eye within 24 hours.
- Provide required training to all workers in a language and vocabulary they can understand.
- Prominently display this poster in the workplace.
- Post OSHA citations at or near the place of the alleged violations.

FREE ASSISTANCE to identify and correct hazards is available to small and medium-sized employers, without citation or penalty, through OSHA-supported consultation programs in every state.



**1-800-321-OSHA (6742) • TTY 1-877-889-5627 • [www.osha.gov](http://www.osha.gov)**

## Required Postings - State

1. Industrial Welfare Commission (IWC) – IWC wage orders regulate wages, hours and working conditions and are numbered by industry or occupation group. See example on [page 55](#). You can locate the wage orders that apply to your industry by visiting the website listed below and viewing the alphabetical index of businesses and occupations.
2. Minimum Wage – California. See [page 56](#).
3. Payday Notice. See [page 57](#).
4. Paid Sick Leave. See [page 58](#).
5. Safety and Health Protection on the Job. See [page 59](#).
6. Emergency Phone Numbers for Ambulance, Fire Rescue, Hospital, Physician & Alternate, Police, and Cal/OSHA.
7. Access to Medical Exposure Records. See [page 60](#).
8. Notice of Worker’s Compensation Carrier and Coverage – stating the name of the employer’s current insurance carrier, or the fact that the employer is self-insured – this will be unique to each insurance company.
9. Whistleblower protections. This notice is required to be posted with a font larger than 14. See [page 61](#).
10. No Smoking Signage.
11. Form 300, 301, & 300A (Cal/OSHA forms) (applies to employers with 11 or more employees). See pages [62-63](#).
12. Farm Labor Contractor Statement of Pay Rates. See [page 64](#).
13. Prevailing wage rate determinations. See [page 65](#) for further information.
14. Harassment or Discrimination in Employment is Prohibited by Law. See pages [66-67](#).
15. Pregnancy Disability Leave (for employers w. 5 or more employees). See pages [68-69](#).
16. Family Care and Medical Leave Act (for employers with 50+ employees). See [page 70](#).
17. Notice to Employees of Unemployment Insurance, State Disability Insurance, and Paid Family Leave. See [page 71](#).
18. Notice to Employee’s: Time Off to Vote. See [page 72](#).

## **Industrial Welfare Commission (IWC) Wage Orders**

The Industrial Welfare Commission was established to regulate wages, hours and working conditions in California. IWC wage orders must be posted by all employers in an area frequented by employees, where they may be easily read during the workday. The screen shot below is an example of the active wage order listings on the CA Department of Industrial Relations website. There is a total of 17 individual industrial and/or occupational wage orders. History for each wage order is also available on this website: <https://www.dir.ca.gov/iwc/wageorderindustries.htm>.

Wage order	PDF version
<p align="center"><b>Minimum wage order</b></p>	<p> MW-2014 (English)   MW-2014 (Spanish)</p>
<p align="center"><b>Wage order #1 Manufacturing Industry</b></p>	<p> #1-2001 (English)   #1-2001 (Chinese)   #1-2001 (Spanish)</p>
<p align="center"><b>Wage order #2 Personal Services Industry</b></p>	<p> #2-2001   #2-2001 (Chinese)   Section 2(E): Definition: Employee (English/Vietnamese)   #2-2001 (Spanish)</p>
<p align="center"><b>Wage order #3 Canning, Freezing, and Preserving Industry</b></p>	<p> #3-2001   #3-2001 (Chinese)   #3-2001 (Spanish)</p>

## Minimum Wage – California

Amends General  
Minimum Wage  
Order and IWC  
Industry and  
Occupation Orders

**PLEASE POST NEXT TO YOUR IWC OR INDUSTRY OCCUPATION ORDER**

### OFFICIAL NOTICE

# California Minimum Wage

MW- 2019



EFFECTIVE DATE	Employers with 26 or More Employees*	Employers with 25 or Fewer Employees *
January 1, 2019	<b>\$12.00</b>	<b>\$11.00</b>
January 1, 2020	<b>\$13.00</b>	<b>\$12.00</b>

**PREVIOUS YEARS**

January 1, 2017	<b>\$10.50</b>	<b>\$10.00</b>
January 1, 2018	<b>\$11.00</b>	<b>\$10.50</b>

\*Employees treated as employed by a single qualified taxpayer pursuant to Revenue and Taxation Code section 23626 are treated as employees of that single taxpayer.

To employers and representatives of persons working in industries and occupations in the State of California:

**SUMMARY OF ACTIONS**

TAKE NOTICE that on April 4, 2016, the Governor of California signed legislation passed by the California Legislature, raising the minimum wage for all industries. (SB 3, Stats of 2016, amending section 1182.12, of the California Labor Code.) Pursuant to its authority under Labor Code section 1182.13, the Department of Industrial Relations amends and republishes Sections 2, 3, and 5 of the General Minimum Wage Order, MW-2017. Section 1, Applicability, and Section 4, Separability, have not been changed. Consistent with this enactment, amendments are made to the minimum wage, and the meals and lodging credits sections of all of the IWC's industry and occupation orders.

This summary must be made available to employees in accordance with the IWC's wage orders. Copies of the full text of the amended wage orders may be obtained by ordering on-line at [www.dir.ca.gov/WP.asp](http://www.dir.ca.gov/WP.asp), or by contacting your local Division of Labor Standards Enforcement office.

**1. APPLICABILITY**

The provisions of this Order shall not apply to outside salespersons, and individuals who are the parent, spouse, or children of the employer previously contained in this Order and the IWC's industry and occupation orders. Exceptions and modifications provided by statute or in Section 1, Applicability, and in other sections of the IWC's industry and occupation orders may be used where any such provisions are enforceable and applicable to the employer.

**2. MINIMUM WAGES**

Every employer shall pay to each employee wages not less than those stated above, on each effective date, per hour for all hours worked.

**3. MEALS AND LODGING CREDITS - TABLE**

When credit for meals or lodging is used to meet part of the employer's minimum wage obligation, the amounts so credited pursuant to a voluntary written agreement may not be more than the following

EFFECTIVE:	JANUARY 1, 2017		JANUARY 1, 2018		JANUARY 1, 2019		JANUARY 1, 2020	
	26 or More Employees	25 or Fewer Employees	26 or More Employees	25 or Fewer Employees	26 or More Employees	25 or Fewer Employees	26 or More Employees	25 or Fewer Employees
<b>LODGING</b>								
Room occupied alone	\$49.38/ week	\$47.03/ week	\$51.73/ week	\$49.38/ week	\$56.43/ week	\$51.73/ week	\$61.13/ week	\$56.43/ week
Room shared	\$40.76/ week	\$38.82/ week	\$42.70/ week	\$40.76/ week	\$46.58/ week	\$42.70/ week	\$50.46/ week	\$46.58/ week
Apartment – two thirds (2/3) of the ordinary rental value, and in no event more than:	\$593.05/ month	\$564.81/ month	\$621.29/ month	\$593.05/ month	\$677.75/ month	\$621.28/ month	\$734.21/ month	\$677.75/ month
Where a couple are both employed by the employer, two thirds (2/3) of the ordinary rental value, and in no event more than:	\$877.27/ month	\$835.49/ month	\$919.04/ month	\$877.26/ month	\$1002.56/ month	\$919.02/ month	\$1086.07/ month	\$1002.56/ month
<b>MEALS</b>								
Breakfast	\$3.80	\$3.62	\$3.98	\$3.80	\$4.34	\$3.98	\$4.70	\$4.34
Lunch	\$5.22	\$4.97	\$5.47	\$5.22	\$5.97	\$5.47	\$6.47	\$5.97
Dinner	\$7.09	\$6.68	\$7.35	\$7.01	\$8.01	\$7.34	\$8.68	\$8.01

Meals or lodging may not be credited against the minimum wage without a voluntary written agreement between the employer and the employee. When credit for meals or lodging is used to meet part of the employer's minimum wage obligation, the amounts so credited may not be more than the amounts stated in the table above.

**4. SEPARABILITY**

If the application of any provision of this Order, or any section, subsection, subdivision, sentence, clause, phrase, word or portion of this Order should be held invalid, unconstitutional, unauthorized, or prohibited by statute, the remaining provisions thereof shall not be affected thereby, but shall continue to be given full force and effect as if the part so held invalid or unconstitutional had not been included herein.

**5. AMENDED PROVISIONS**

This Order amends the minimum wage and meals and lodging credits in MW-2017, as well as in the IWC's industry and occupation orders. (See Orders 1-15, Secs. 4 and 10; and Order 16, Secs. 4 and 9.) This Order makes no other changes to the IWC's industry and occupation orders.

**These Amendments to the Wage Orders shall be in effect as of January 1, 2019.**

Questions about enforcement should be directed to the Labor Commissioner's Office. For the address and telephone number of the office nearest you, information can be found on the internet at [www.dir.ca.gov/DLSE/dlse.html](http://www.dir.ca.gov/DLSE/dlse.html) or under a search for "California Labor Commissioner's Office" on the internet or any other directory. The Labor Commissioner has offices in the following cities: Bakersfield, El Centro, Fresno, Long Beach, Los Angeles, Oakland, Redding, Sacramento, Salinas, San Bernardino, San Diego, San Francisco, San Jose, Santa Ana, Santa Barbara, Santa Rosa, Stockton, and Van Nuys.

## Payday Notice

State of California  
Department of Industrial Relations  
Division of Labor Standards Enforcement

### **PAYDAY NOTICE**

REGULAR PAYDAYS FOR EMPLOYEES OF \_\_\_\_\_  
(FIRM NAME)

\_\_\_\_\_ SHALL BE AS FOLLOWS:

THIS IS IN ACCORDANCE WITH SECTIONS 204, 204A, 204B, 205, AND 205.5  
OF THE CALIFORNIA LABOR CODE

BY \_\_\_\_\_

TITLE \_\_\_\_\_

DLSE 8 (REV. 06-02)

***PLEASE POST***

## **Paid Sick Leave**

Division of Labor Standards Enforcement

Office of the Labor Commissioner

**THIS POSTER MUST BE DISPLAYED WHERE EMPLOYEES CAN EASILY READ IT**

*(Poster may be printed on 8 ½" x 11" letter size paper)*

### **HEALTHY WORKPLACES/HEALTHY FAMILIES ACT OF 2014 PAID SICK LEAVE**

#### **Entitlement:**

- An employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the beginning of employment is entitled to paid sick leave.
- Paid sick leave accrues at the rate of one hour per every 30 hours worked, paid at the employee's regular wage rate. Accrual shall begin on the first day of employment or July 1, 2015, whichever is later.
- Accrued paid sick leave shall carry over to the following year of employment and may be capped at 48 hours or 6 days. However, subject to specified conditions, if an employer has a paid sick leave, paid leave or paid time off policy (PTO) that provides no less than 24 hours or three days of paid leave or paid time off, no accrual or carry over is required if the full amount of leave is received at the beginning of each year in accordance with the policy.

#### **Usage:**

- An employee may use accrued paid sick days beginning on the 90<sup>th</sup> day of employment.
- An employer shall provide paid sick days upon the oral or written request of an employee for themselves or a family member for the diagnosis, care or treatment of an existing health condition or preventive care, or specified purposes for an employee who is a victim of domestic violence, sexual assault, or stalking.
- An employer may limit the use of paid sick days to 24 hours or three days in each year of employment.

Retaliation or discrimination against an employee who requests paid sick days or uses paid sick days or both is prohibited. An employee can file a complaint with the Labor Commissioner against an employer who retaliates or discriminates against the employee.

For additional information you may contact your employer or the local office of the Labor Commissioner. Locate the office by looking at the list of offices on our website <http://www.dir.ca.gov/dlse/DistrictOffices.htm> using the [alphabetical listing of cities, locations, and communities](#). Staff is available in person and by telephone.

DLSE Paid Sick Leave Posting

11/2014

## Safety and Health Protection on the Job

# SAFETY AND HEALTH PROTECTION ON THE JOB



State of California  
Department of Industrial Relations

California law provides job safety and health protection for workers under the Cal/OSHA program. This poster explains the basic requirements and procedures for compliance with the state's job safety and health laws and regulations. The law requires that this poster be displayed. (Failure to do so could result in a penalty of up to \$7,000.)

### WHAT AN EMPLOYER MUST DO:

All employers must provide work and workplaces that are safe and healthful. In other words, as an employer, you must follow state laws governing job safety and health. Failure to do so can result in a threat to the life or health of workers, and substantial monetary penalties.

You must display this poster so everyone on the job can be aware of basic rights and responsibilities.

You must have a written and effective injury and illness prevention program for your employees to follow.

You must be aware of hazards your employees face on the job and keep records showing that each employee has been trained in the hazards unique to each job assignment.

You must correct any hazardous condition that you know may result in serious injury to employees. Failure to do so could result in criminal charges, monetary penalties, and even incarceration.

You must notify the nearest Cal/OSHA office of any serious injury or illness, or fatality occurring on the job. Be sure to do this immediately after calling for emergency help to assist the injured employee. Failure to report a serious injury or illness, or fatality within 8 hours can result in a minimum civil penalty of \$5,000.

### WHAT AN EMPLOYER MUST NEVER DO:

Never permit an employee to do work that violates Cal/OSHA law.

Never permit an employee to be exposed to harmful substances without providing adequate protection.

Never allow an untrained employee to perform hazardous work.

### EMPLOYEES HAVE CERTAIN RIGHTS IN WORKPLACE SAFETY & HEALTH:

As an employee, you (or someone acting for you) have the right to file a complaint and request an inspection of your workplace if conditions there are unsafe or unhealthful. This is done by contacting the local district office of the Division of Occupational Safety and Health (see list of offices). Your name is not revealed by Cal/OSHA, unless you request otherwise.

You also have the right to bring unsafe or unhealthful conditions to the attention of the Cal/OSHA investigator making an inspection of your workplace. Upon request, Cal/OSHA will withhold the names of employees who submit or make statements during an inspection or investigation.

Any employee has the right to refuse to perform work that would violate a Cal/OSHA or any occupational safety or health standard or order where such violation would create a real and apparent hazard to the employee or other employees.

You may not be fired or punished in any way for filing a complaint about unsafe or unhealthful working conditions, or using any other right given to you by Cal/OSHA law. If you feel that you have been fired or punished for exercising your rights, you may file a complaint about this type of discrimination by contacting the nearest office of the Department of Industrial Relations, Division of Labor Standards Enforcement (State Labor Commissioner) or the San Francisco office of the U.S. Department of Labor, Occupational Safety and Health Administration. (Employees of state or local government agencies may only file these complaints with the State Labor Commissioner.) Consult your local telephone directory for the office nearest you.

### EMPLOYEES ALSO HAVE RESPONSIBILITIES:

To keep the workplace and your coworkers safe, you should tell your employer about any hazard that could result in an injury or illness to people on the job.

While working, you must always obey state job safety and health laws.

### HELP IS AVAILABLE:

To learn more about job safety rules, you may contact the Cal/OSHA Consultation Service for free information, required forms and publications. You can also contact a local district office of the Division of Occupational Safety and Health. If you prefer, you may retain a competent private consultant, or ask your workers' compensation insurance carrier for guidance in obtaining information.

**Call the FREE Worker Information Hotline - 1-866-924-9757**

### OFFICES OF THE DIVISION OF OCCUPATIONAL SAFETY AND HEALTH

HEADQUARTERS: 1515 Clay Street, Ste. 1901, Oakland, CA 94612 — Telephone (510) 286-7000

#### District Offices

American Canyon	3419 Broadway St., Ste. H8, American Canyon 94503	(707) 649-3700
Bakersfield	7718 Meany Ave., Bakersfield 93308	(661) 588-6400
Foster City	3665 East Hillsdale Blvd., Suite 110, Foster City 94404	(650) 573-3812
Fremont	39141 Civic Center Dr., Suite 310, Fremont 94538	(510) 794-2521
Fresno	2550 Mariposa St. Room 4000, Fresno 93721	(559) 445-5302
Long Beach	3939 Atlantic Ave., Ste. 212, Long Beach 90807	(562) 506-0810
Los Angeles	320 West Fourth St., Room 670, Los Angeles 90013	(213) 576-7451
Modesto	4206 Technology Dr., Suite 3, Modesto 95356	(209) 545-7310
Oakland	1515 Clay St., Suite 1303, Oakland 94612	(510) 622-2916
Redding	381 Hemsted Dr., Redding 96002	(530) 224-4743
Sacramento	2424 Arden Way Suite 165, Sacramento 95825	(916) 263-2800
San Bernardino	464 West Fourth St., Suite 332, San Bernardino 92401	(909) 383-4321
San Diego	7575 Metropolitan Dr. Suite 207, San Diego 92108	(619) 767-2280
San Francisco	455 Golden Gate Ave. Rm. 9516, San Francisco 94105	(415) 557-0100
Santa Ana	2000 E. McFadden Ave., Ste. 122, Santa Ana 92705	(714) 558-4451
Van Nuys	6150 Van Nuys Blvd., Suite 405, Van Nuys 91401	(818) 901-5403
West Covina	1906 West Garvey Ave. S. Suite 200, West Covina 91790	(626) 472-0046

#### Regional Offices

San Francisco	455 Golden Gate Ave., Rm 9516, San Francisco 94102	(415) 557-0300
Sacramento	2424 Arden Way Ste. 300, Sacramento 95825	(916) 263-2803
Santa Ana	2000 E. McFadden Ave. Ste. 119, Santa Ana 92705	(714) 558-4300
Morrovia	750 Royal Oaks Drive, Ste. 104, Morrovia 91016	(626) 471-9122

### SPECIAL RULES APPLY IN WORK AROUND HAZARDOUS SUBSTANCES:

Employers who use any substance listed as a hazardous substance in Section 339 of Title 8 of the California Code of Regulations, or subject to the Hazard Communications Standard (29 CFR Section 5194), must provide employees with information on the contents on Safety Data Sheets (SDS), or equivalent information about the substance that trains employees to use the substance safely.

Employers shall make available on a timely and reasonable basis a Safety Data Sheet on each hazardous substance in the workplace upon request of an employee, an employee collective bargaining representative, or an employee's physician.

Employees have the right to see and copy their medical records and records of exposure to potentially toxic materials or harmful physical agents.

Employers must allow access by employees or their representatives to accurate records of employee exposures to potentially toxic materials or harmful physical agents, and notify employees of any exposures in concentration or levels exceeding the exposure limits allowed by Cal/OSHA standards.

Any employee has the right to observe monitoring or measuring of employee exposure to hazards conducted pursuant to Cal/OSHA regulations.

### WHEN CAL/OSHA COMES TO THE WORKPLACE:

A trained Cal/OSHA safety engineer or industrial hygienist may periodically visit the workplace to make sure your company is obeying job safety and health laws.

An inspection will also be conducted when a legitimate complaint is filed by an employee with the Division of Occupational Safety and Health.

Cal/OSHA also goes to the workplace to investigate a serious injury or fatality.

When an inspection begins, the Cal/OSHA investigator will show official identification from the Division of Occupational Safety and Health.

The employer, or someone the employer chooses, will be given an opportunity to accompany the investigator during the inspection. A representative of the employees will be given the same opportunity. Where there is no authorized employee representative, the investigator will talk to a reasonable number of employees about safety and health conditions at the workplace.

### VIOLATIONS, CITATIONS & PENALTIES:

If the investigation shows that the employer has violated a safety and health standard or order, then the Division of Occupational Safety and Health issues a citation. Each citation specifies a date by which the violation must be abated. A notice, which carries no monetary penalty, may be issued in lieu of a citation for certain non-serious violations.

Citations carry penalties of up to \$7,000 for each regulatory or general violation and up to \$25,000 for each serious violation. Additional penalties of up to \$7,000 per day for regulatory or general violations and up to \$15,000 per day for serious violations may be proposed for each failure to correct a violation by the abatement date shown on the citation. A penalty of not less than \$5,000 nor more than \$70,000 may be assessed an employer who willfully violates any occupational safety and health standard or order. The maximum civil penalty that can be assessed for each repeat violation is \$70,000. A willful violation that causes death or permanent impairment of the body of any employee results, upon conviction, in a fine of not more than \$250,000, or imprisonment up to three years, or both and if the employer is a corporation or limited liability company the fine may not exceed \$1.5 million.

The law provides that employers may appeal citations within 15 working days of receipt to the Occupational Safety and Health Appeals Board.

An employer who receives a citation, Order to Take Special Action, or Special Order must post it prominently at or near the place of the violation for three working days, or until the unsafe condition is corrected, whichever is longer, to warn employees of danger that may exist there. Any employee may protest the time allowed for correction of the violation to the Division of Occupational Safety and Health or the Occupational Safety and Health Appeals Board.

#### Cal/OSHA Consultation Services

##### Area & Field Offices

Fresno/Central Valley	1901 North Gateway Blvd., Suite 100, Fresno 93727	(559) 454-1295
Oakland/Bay Area	1515 Clay St., Suite 1103, Oakland 94612	(510) 622-2891
Sacramento/Northern CA	2424 Arden Way Suite 410, Sacramento 95825	(916) 263-0704
San Bernardino	464 West Fourth St., Suite 339, San Bernardino 92401	(909) 383-4567
San Diego/Imperial Counties	7575 Metropolitan Dr. Suite 204, San Diego 92108	(619) 767-2060
San Fernando Valley	6150 Van Nuys Blvd., Suite 307, Van Nuys 91401	(818) 901-5754
La Palma/Los Angeles /Orange County	1 Centerpointe Dr., Suite 150, La Palma 90623	(714) 562-5525

Enforcement of Cal/OSHA job safety and health standards is carried out by the Division of Occupational Safety and Health, under the California Department of Industrial Relations, which has primary responsibility for administering the Cal/OSHA program. Safety and health standards are promulgated by the Occupational Safety and Health Standards Board. Anyone desiring to register a complaint alleging inadequacy in the administration of the California Occupational Safety and Health Plan may do so by contacting the San Francisco Regional Office of the Occupational Safety and Health Administration (OSHA), U.S. Department of Labor (Tel: 415-975-4310). OSHA monitors the operation of state plans to assure that continued approval is merited.

January 2016

Access to Medical Exposure Records  
**ACCESS TO MEDICAL  
AND EXPOSURE RECORDS**



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**BY CAL/OSHA REGULATION  
- GENERAL INDUSTRY SAFETY ORDER [3204](#) -  
YOU HAVE THE RIGHT TO SEE AND COPY:**

- Your medical records and records of exposure to toxic substances or harmful physical agents.
- Records of exposure to toxic substances or harmful physical agents of other employees with work conditions similar to yours.
- Safety Data Sheets (SDS) or other information that exists for chemicals or substances used in the workplace, or which employees may be exposed.

**THESE RECORDS ARE AVAILABLE AT:** \_\_\_\_\_  
*(Location)*

**FROM:** \_\_\_\_\_  
*(Person Responsible)*

**A COPY OF THE GENERAL INDUSTRY SAFETY ORDER [3204](#)  
IS AVAILABLE FROM:** \_\_\_\_\_

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The above information satisfies the requirements of GISO [3204](#) (g), which may be fulfilled by posting this placard in the workplace, or by any similar method the employer chooses.



January 2015

State of California  
Department of Industrial Relations  
Division of Occupational Safety and Health  
1515 Clay Street, Suite 1901  
Oakland, CA 94612  
Phone: (510) 286-7000  
Fax: (510) 286-7037

## **WHISTLEBLOWERS ARE PROTECTED**

It is the public policy of the State of California to encourage employees to notify an appropriate government or law enforcement agency, person with authority over the employee, or another employee with authority to investigate, discover, or correct the violation or noncompliance, and to provide information to and testify before a public body conducting an investigation, hearing or inquiry, when they have reason to believe their employer is violating a state or federal statute, or violating or not complying with a local, state or federal rule or regulation.

### **Who is protected?**

Pursuant to California Labor Code Section 1102.5, employees are the protected class of individuals. “Employee” means any person employed by an employer, private or public, including, but not limited to, individuals employed by the state or any subdivision thereof, any county, city, city and county, including any charter city or county, and any school district, community college district, municipal or public corporation, political subdivision, or the University of California. [California Labor Code Section 1106]

### **What is a whistleblower?**

A “whistleblower” is an employee who discloses information to a government or law enforcement agency, person with authority over the employee, or to another employee with authority to investigate, discover, or correct the violation or noncompliance, or who provides information to or testifies before a public body conducting an investigation, hearing or inquiry, where the employee has reasonable cause to believe that the information discloses:

1. A violation of a state or federal statute,
2. A violation or noncompliance with a local, state or federal rule or regulation, or
3. With reference to employee safety or health, unsafe working conditions or work practices in the employee’s employment or place of employment.

A whistleblower can also be an employee who refuses to participate in an activity that would result in a violation of a state or federal statute, or a violation of or noncompliance with a local, state or federal rule or regulation.

### **What protections are afforded to whistleblowers?**

1. An employer may not make, adopt, or enforce any rule, regulation, or policy preventing an employee from being a whistleblower.
2. An employer may not retaliate against an employee who is a whistleblower.
3. An employer may not retaliate against an employee for refusing to participate in an activity that would result in a violation of a state or federal statute, or a violation or noncompliance with a state or federal rule or regulation.
4. An employer may not retaliate against an employee for having exercised his or her rights as a whistleblower in any former employment.

Under California Labor Code Section 1102.5, if an employer retaliates against a whistleblower, the employer may be required to reinstate the employee’s employment and work benefits, pay lost wages, and take other steps necessary to comply with the law.

### **How to report improper acts**

If you have information regarding possible violations of state or federal statutes, rules, or regulations, or violations of fiduciary responsibility by a corporation or limited liability company to its shareholders, investors, or employees, **call the California State Attorney General’s Whistleblower Hotline at 1-800-952-5225**. The Attorney General will refer your call to the appropriate government authority for review and possible investigation.

## Form 300, 301 & 300A (Cal/OSHA Forms)

**Note: This document must be printed to 8.5 x 14-inch paper with margins no larger than one-half inch in order to conform to the statutory requirement that the lettering be larger than size 14-point type.**

### Cal/OSHA Form 300 (Rev. 7/2007) Appendix A Log of Work-Related Injuries and Illnesses

**Attention:** This form contains information relating to employee health and must be used in a manner that protects the confidentiality of employees to the extent possible while the information is being used for occupational safety and health purposes. See CCR Title 8 14300.29(b)(10)

Year 20   
Department of Industrial Relations  
Division of Occupational Safety and Health

You must record information about every work-related death and about every work-related injury or illness that involves loss of consciousness, restricted work activity or job transfer, days away from work, or medical treatment beyond first aid. You must also record significant work-related injuries and illnesses that are diagnosed by a physician or licensed health care professional. You must also record work-related injuries and illnesses that meet any of the specific recording criteria listed in CCR Title 8 Section 14300.8 through 14300.12. Feel free to use two lines for a single case if you need to. You must complete an Injury and Illness Incident Report (Cal/OSHA Form 301) or equivalent form for each injury or illness recorded on this form. If you're not sure whether a case is recordable, call your local Cal/OSHA office for help.

Establishment name \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_

Identify the person		Describe the case				Classify the case				Enter the number of days the injured or ill worker was:		Check the "injury" column or choose one type of illness:					
(A) Case no.	(B) Employee's name	(C) Job title (e.g., Welder)	(D) Date of injury or onset (e.g., month/day)	(E) Where the event occurred (e.g., Loading dock north end)	(F) Describe injury or illness, parts of body affected, and object/substance that directly injured or made person ill (e.g., Second degree burns on right forearm from acetylene torch)	Death (G)	Days away from work (H)	Job transfer or restriction (I)	Other recordable cases (J)	Away from work (K)	On job transfer or restriction (L)	(M) Injury (1)	Skateboard (2)	Slip/trip/fall (3)	Poisoning (4)	Hearing loss (5)	All other illnesses (6)
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## Cal/OSHA Forms (Continued)

### Cal/OSHA Form 301 Injury and Illness Incident Report

### Appendix C

**Attention:** This form contains information relating to employee health and must be used in a manner that protects the confidentiality of employees to the extent possible while the information is being used for occupational safety and health purposes.  
See CCR Title 8 14300.29(b)(6)-(10)



**Department of Industrial Relations**  
Division of Occupational Safety & Health

This *Injury and Illness Incident Report* is one of the first forms you must fill out when a recordable work-related injury or illness has occurred. Together with *Log of Work-Related Injuries and Illnesses* and the accompanying *Annual Summary*, these forms help the employer and Cal/OSHA develop a picture of the extent and severity of work-related incidents.

Within 7 calendar days after you receive information that a recordable work-related injury or illness has occurred, you must fill out this form or an equivalent. Some state workers' compensation, insurance, or other reports may be acceptable substitutes. To be considered an equivalent form, any substitute must contain all the instructions and information asked for on this form.

According to CCR Title 8 Section 14300.33 Cal/OSHA's recordkeeping rule, you must keep this form on file for 5 years following the year to which it pertains.

If you need additional copies of this form, you may photocopy and use as many as you need.

Completed by \_\_\_\_\_  
Title \_\_\_\_\_  
Phone (\_\_\_\_) \_\_\_\_\_-\_\_\_\_ Date \_\_\_\_/\_\_\_\_/\_\_\_\_

*Information about the employee*

- 1) Full name \_\_\_\_\_
- 2) Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_
- 3) Date of birth \_\_\_\_/\_\_\_\_/\_\_\_\_
- 4) Date hired \_\_\_\_/\_\_\_\_/\_\_\_\_
- 5)  Male  
 Female

*Information about the physician or other health care professional*

- 6) Name of physician or other health care professional \_\_\_\_\_  
\_\_\_\_\_
- 7) If treatment was given away from the worksite, where was it given?  
Facility \_\_\_\_\_  
Street \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_
- 8) Was employee treated in an emergency room?  
 Yes  
 No
- 9) Was employee hospitalized overnight as an in-patient?  
 Yes  
 No

*Information about the case*

- 10) Case number from the Log \_\_\_\_\_ (Transfer the case number from the Log after you record the case.)
- 11) Date of injury or illness \_\_\_\_/\_\_\_\_/\_\_\_\_
- 12) Time employee began work \_\_\_\_\_ AM / PM
- 13) Time of event \_\_\_\_\_ AM / PM  Check if time cannot be determined
- 14) What was the employee doing just before the incident occurred? Describe the activity, as well as the tools, equipment, or material the employee was using. Be specific. Examples: "climbing a ladder while carrying roofing materials"; "spraying chlorine from hand sprayer"; "daily computer key-entry."  
\_\_\_\_\_  
\_\_\_\_\_
- 15) What happened? Tell us how the injury occurred. Examples: "When ladder slipped on wet floor, worker fell 20 feet"; "Worker was sprayed with chlorine when gasket broke during replacement"; "Worker developed soreness in wrist over time."  
\_\_\_\_\_  
\_\_\_\_\_
- 16) What was the injury or illness? Tell us the part of the body that was affected and how it was affected; be more specific than "hurt," "pain," or "sore." Examples: "strained back"; "chemical burn, hand"; "carpal tunnel syndrome."  
\_\_\_\_\_  
\_\_\_\_\_
- 17) What object or substance directly harmed the employee? Examples: "concrete floor"; "chlorine"; "radial arm saw." If this question does not apply to the incident, leave it blank.  
\_\_\_\_\_  
\_\_\_\_\_
- 18) If the employee died, when did death occur? Date of death \_\_\_\_/\_\_\_\_/\_\_\_\_

**Farm Labor Contractor Statement of Pay Rates**

**FARM LABOR CONTRACTOR — STATEMENT OF PAY RATES**  
(California Labor Code Section 1695(7))

Name of Farm Labor Contractor \_\_\_\_\_ License No. \_\_\_\_\_  
Address \_\_\_\_\_  
Name of Grower \_\_\_\_\_  
Address \_\_\_\_\_

**Description of Job**

Crop \_\_\_\_\_ Beginning date of job \_\_\_\_\_  
Location of field \_\_\_\_\_

<b>Kind of Work</b>	<b>Wages</b>
_____	\$ _____ per _____
_____	\$ _____ per _____
_____	\$ _____ per _____

**DECLARACIÓN DE TASA DE COMPENSACIÓN**  
(Codigo de trabajo de California Seccion 1695(7))

Nombre de Contratista \_\_\_\_\_ Número de Licencia \_\_\_\_\_  
Dirección \_\_\_\_\_  
Nombre de Productor \_\_\_\_\_  
Dirección \_\_\_\_\_

**Descripción del Trabajo**

Producto \_\_\_\_\_ Fecha de día primero de trabajo \_\_\_\_\_  
Locación del campo \_\_\_\_\_

<b>CLASES O TIPOS DE ACTIVIDAD</b>	<b>TASA DE SUELDO POR CADA TIPO</b>
_____	\$ _____ cada _____
_____	\$ _____ cada _____
_____	\$ _____ cada _____

DLSE 445  
07/2002

### **Prevailing Wage Determinations, Statistics, and Databases**

- The Labor Research and Statistics Office (within OPRL) maintains statistics and databases on alternative workweek programs, the California Consumer Price Index, occupational injuries & illnesses, and public works projects.
- The prevailing wage rate is the basic hourly rate paid on public works projects to a majority of workers engaged in a particular craft, classification or type of work within the locality and in the nearest labor market area (if a majority of such workers are paid at a single rate). If there is no single rate paid to a majority, then the single or modal rate being paid to the greater number of workers is prevailing.
- California's prevailing wage laws ensure that the ability to get a public works contract is not based on paying lower wage rates than a competitor. All bidders are required to use the same wage rates when bidding on a public works project. California law requires that not less than the general prevailing rate of per diem wages be paid to all workers employed on a public works project.
- When the director of the California Department of Industrial Relations determines that the general prevailing rate of per diem wages for a particular craft, classification, or type of worker is uniform throughout an area, the director issues a determination enumerated county by county, but covering the entire area. General determinations are issued twice a year on February 22 and August 22.
- For further information visit:  
[http://www.dir.ca.gov/OPRL/statistics\\_and\\_databases.html](http://www.dir.ca.gov/OPRL/statistics_and_databases.html)

## **Harassment or Discrimination in Employment is Prohibited by Law**

### **CALIFORNIA LAW PROHIBITS WORKPLACE DISCRIMINATION AND HARASSMENT**

The California Department of Fair Employment and Housing (DFEH) enforces laws that protect you from illegal discrimination and harassment in employment based on your actual or perceived:

- **Ancestry**
- **Age** (40 and above)
- **Color**
- **Disability** (physical and mental, including HIV and AIDS)
- **Genetic information**
- **Gender, gender identity, or gender expression**
- **Marital status**
- **Medical condition** (genetic characteristics, cancer or a record or history of cancer)
- **Military or veteran status**
- **National origin** (includes language use and possession of a driver's license issued to persons unable to prove their presence in the United States is authorized under federal law.)
- **Race**
- **Religion** (includes religious dress and grooming practices)
- **Sex** (includes pregnancy, childbirth, breastfeeding and/or related medical conditions)
- **Sexual orientation**

The California Fair Employment and Housing Act (Government Code sections 12900 through 12996) and its implementing regulations (California Code of Regulations, title 2, sections 11000 through 11141):

- **Prohibit harassment** of employees, applicants, unpaid interns, volunteers, and independent contractors by any persons and require employers to take all reasonable steps to prevent harassment. This includes a prohibition against sexual harassment, gender harassment, harassment based on pregnancy, childbirth, breastfeeding and/or related medical conditions, as well as harassment based on all other characteristics listed above.
- **Require that all employers provide information** to each of their employees on the nature, illegality, and legal remedies that apply to sexual harassment. Employers may either develop their own publications, which must meet standards set forth in California Government Code section 12950, or use a brochure from the DFEH.
- **Require employers with 50 or more employees and all public entities to provide sexual harassment and abusive conduct prevention training** for all supervisors.
- **Prohibit employers from limiting or prohibiting the use of any language** in any workplace unless justified by business necessity. The employer must notify employees of the language restriction and consequences for violation. Also prohibits employers from discriminating against an applicant or employee because he or she possesses a driver's license issued to a person who is unable to prove his or her presence in the United States is authorized under federal law.
- **Require employers to reasonably accommodate** an employee, unpaid intern, or job applicant's religious beliefs and practices, including the wearing or carrying of religious clothing, jewelry or artifacts, and hair styles, facial hair, or body hair, which are part of an individual's observance of his or her religious beliefs.
- **Require employers to reasonably accommodate employees or job applicants with a disability** to enable them to perform the essential functions of a job.

## **Harassment or Discrimination in Employment is Prohibited by Law (Continued)**

- **Permit job applicants, unpaid interns, volunteers, and employees to file complaints** with the DFEH against an employer, employment agency, or labor union that fails to grant equal employment as required by law.

- **Prohibit discrimination** against any job applicant, unpaid intern, or employee in hiring, promotions, assignments, termination, or any term, condition, or privilege of employment.

- **Require employers, employment agencies, and unions** to preserve applications, personnel records, and employment referral records for a minimum of **two years**.

- **Require employers to provide leaves** of up to four months to employees disabled because of pregnancy, childbirth, or a related medical condition.

- **Require an employer to provide reasonable accommodations** requested by an employee, on the advice of her health care provider, related to her pregnancy, childbirth, or a related medical condition.

- **Require employers of 50 or more persons to allow eligible employees to take up to 12 weeks leave** in a 12-month period for the birth of a child; the placement of a child for adoption or foster care; for an employee's own serious health condition; or to care for a parent, spouse, or child with a serious health condition. The law also requires employers to post a notice informing employees of their family and medical leave rights.

- **Require employment agencies to serve all applicants equally**, refuse discriminatory job orders, and prohibit employers and employment agencies from making discriminatory pre-hiring inquiries or publishing help-wanted advertisements that express a discriminatory hiring preference.

- **Prohibit unions from discriminating** in member admissions or dispatching members to jobs.

- **Prohibit retaliation** against a person who opposes, reports, or assists another person to oppose unlawful discrimination.

**The law provides for remedies for individuals who experience prohibited discrimination or harassment in the workplace.** These remedies include hiring, front pay, back pay, promotion, reinstatement, cease-and-desist orders, expert witness fees, reasonable attorney's fees and costs, punitive damages, and emotional distress damages.

**Job applicants, unpaid interns, and employees:** If you believe you have experienced discrimination or harassment you may file a complaint with the DFEH.

**Independent contractors and volunteers:** If you believe you have been harassed, you may file a complaint with the DFEH.

Complaints must be filed within one year of the last act of discrimination/harassment or, for victims who are under the age of 18, not later than one year after the victim's eighteenth birthday.

For more information contact (800) 884-1684; TTY (800) 700-2320; videophone for the hearing impaired (916) 226-5285; [contact.center@dfeh.ca.gov](mailto:contact.center@dfeh.ca.gov); or [www.dfeh.ca.gov](http://www.dfeh.ca.gov).

Government Code section 12950 and California Code of Regulations, title 2, section 11013, require all employers to post this document. It must be conspicuously posted in hiring offices, on employee bulletin boards, in employment agency waiting rooms, union halls, and other places employees gather.

*In accordance with the California Government Code and ADA requirements, this publication can be made available in Braille, large print, computer disk, or voice recording as a disability-related accommodation for an individual with a disability. To discuss how to receive a copy in an alternative format, please contact the DFEH at the telephone numbers or e-mail address above.*

## **Pregnancy Disability Leave (PDL)**



STATE OF CALIFORNIA

DEPARTMENT OF FAIR EMPLOYMENT & HOUSING

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### **YOUR RIGHTS AND OBLIGATIONS AS A PREGNANT EMPLOYEE**

If you are pregnant, have a related medical condition, or are recovering from childbirth, **PLEASE READ THIS NOTICE.**

- California law protects employees against discrimination or harassment because of an employee's pregnancy, childbirth or any related medical condition (referred to below as "because of pregnancy"). California law also prohibits employers from denying or interfering with an employee's pregnancy-related employment rights.

- Your employer has an obligation to:

- reasonably accommodate your medical needs related to pregnancy, childbirth or related conditions (such as temporarily modifying your work duties, providing you with a stool or chair, or allowing more frequent breaks);

- transfer you to a less strenuous or hazardous position (where one is available) or duties if medically needed because of your pregnancy; and

- provide you with pregnancy disability leave (PDL) of up to four months (the working days you normally would work in one-third of a year or 17 1/3 weeks) and return you to your same job when you are no longer disabled by your pregnancy or, in certain instances, to a comparable job. Taking PDL, however, does not protect you from non-leave related employment actions, such as a layoff.

- provide a reasonable amount of break time and use of a room or other location in close proximity to the employee's work area to express breast milk in private as set forth in the Labor Code.

- For pregnancy disability leave:

- PDL is not for an automatic period of time, but for the period of time that you are disabled by pregnancy. Your health care provider determines how much time you will need.

- Once your employer has been informed that you need to take PDL, your employer must guarantee in writing that you can return to work in your same position if you request a written guarantee. Your employer may require you to submit written medical certification from your health care provider substantiating the need for your leave.

- PDL may include, but is not limited to, additional or more frequent breaks, time for prenatal or postnatal medical appointments, doctor-ordered bed rest, severe morning sickness, gestational diabetes, pregnancy-induced hypertension, preeclampsia, recovery from childbirth or loss or end of pregnancy, and/or post-partum depression.

- PDL does not need to be taken all at once but can be taken on an as-needed basis as required by your health care provider, including intermittent leave or a reduced work schedule, all of which counts against your four month entitlement to leave.

- Your leave will be paid or unpaid depending on your employer's policy for other medical leaves. You may also be eligible for state disability insurance or Paid Family Leave (PFL), administered by the California Employment Development Department.

- At your discretion, you can use any vacation or other paid time off during your PDL.

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## **PDL (Continued)**

- Your employer may require or you may choose to use any available sick leave during your PDL.
- Your employer is required to continue your group health coverage during your PDL at the same level and under the same conditions that coverage would have been provided if you had continued in employment continuously for the duration of your leave.
- Taking PDL may impact certain of your benefits and your seniority date; please contact your employer for details.
- If possible, you must provide at least 30 days' advance notice for foreseeable events (such as the expected birth of a child or a planned medical treatment for yourself). For events that are unforeseeable, we need you to notify us, at least verbally, as soon as you learn of the need for the leave. Failure to comply with these notice rules is grounds for, and may result in, deferral of the requested leave until you comply with this notice policy.

### **Notice Obligations as an Employee.**

- Give your employer reasonable notice: To receive reasonable accommodation, obtain a transfer, or take PDL, you must give your employer sufficient notice for your employer to make appropriate plans. Sufficient notice means 30 days advance notice if the need for the reasonable accommodation, transfer, or PDL is foreseeable, otherwise as soon as practicable if the need is an emergency or unforeseeable.
- Provide a Written Medical Certification from Your Health Care Provider. Except in a medical emergency where there is no time to obtain it, your employer may require you to supply a written medical certification from your health care provider of the medical need for your reasonable accommodation, transfer or PDL. If the need is an emergency or unforeseeable, you must provide this certification within the time frame your employer requests, unless it is not practicable for you to do so under the circumstances despite your diligent, good faith efforts. Your employer must provide at least 15 calendar days for you to submit the certification. See your employer for a copy of a medical certification form to give to your health care provider to complete.
- **PLEASE NOTE** that if you fail to give your employer reasonable advance notice or, if your employer requires it, written medical certification of your medical need, your employer may be justified in delaying your reasonable accommodation, transfer, or PDL.

### **Additional Rights under California Family Rights Act (CFRA) Leave**

- You also may be entitled to additional rights under the California Family Rights Act of 1993 (CFRA) if you have more than 12 months of service with us and have worked at least 1,250 hours in the 12-month period before the date you want to begin your leave. This leave may be up to 12 workweeks in a 12-month period for the birth, adoption, or foster care placement of your child or for your own serious health condition (not related to pregnancy) or that of your child, parent or spouse. While the law provides only unpaid leave, employees may choose or employers may require use of accrued paid leave while taking CFRA leave under certain circumstances. For further information on the availability CFRA leave, please review your employer's Notice regarding the availability of CFRA leave.

This notice is a summary of your rights and obligations under the Fair Employment and Housing Act (FEHA). For more information about your rights and obligations as a pregnant employee, contact your employer, visit the Department of Fair Employment and Housing's Web site at [www.dfeh.ca.gov](http://www.dfeh.ca.gov), or contact the Department at (800) 884-1684. The text of the FEHA and the regulations interpreting it are available on the Department of Fair Employment and Housing's Web site at [www.dfeh.ca.gov](http://www.dfeh.ca.gov).

DFEH-100-20 (04/16)

## **Family Care and Medical Leave Act**



STATE OF CALIFORNIA **DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING**

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### **FAMILY CARE AND MEDICAL LEAVE (CFRA LEAVE) AND PREGNANCY DISABILITY LEAVE**

Under the California Family Rights Act of 1993 (CFRA), if you have more than 12 months of service with us and have worked at least 1,250 hours in the 12-month period before the date you want to begin your leave, you may have a right to family care or medical leave (CFRA leave). This leave may be up to 12 workweeks in a 12-month period for the birth, adoption, or foster care placement of your child or for your own serious health condition or that of your child, parent or spouse. While the law provides only unpaid leave, employees may choose or employers may require use of accrued paid leave while taking CFRA leave under certain circumstances.

Even if you are not eligible for CFRA leave, if you are disabled by pregnancy, childbirth or a related medical condition, you are entitled to take a pregnancy disability leave of up to four months, depending on your period(s) of actual disability. If you are CFRA-eligible, you have certain rights to take BOTH a pregnancy disability leave and a CFRA leave for reason of the birth of your child. Both leaves contain a guarantee of reinstatement—for pregnancy disability it is to the same position and for CFRA it is to the same or a comparable position—at the end of the leave, subject to any defense allowed under the law.

If possible, you must provide at least 30 days' advance notice for foreseeable events (such as the expected birth of a child or a planned medical treatment for yourself or of a family member). For events that are unforeseeable, we need you to notify us, at least verbally, as soon as you learn of the need for the leave. Failure to comply with these notice rules is grounds for, and may result in, deferral of the requested leave until you comply with this notice policy.

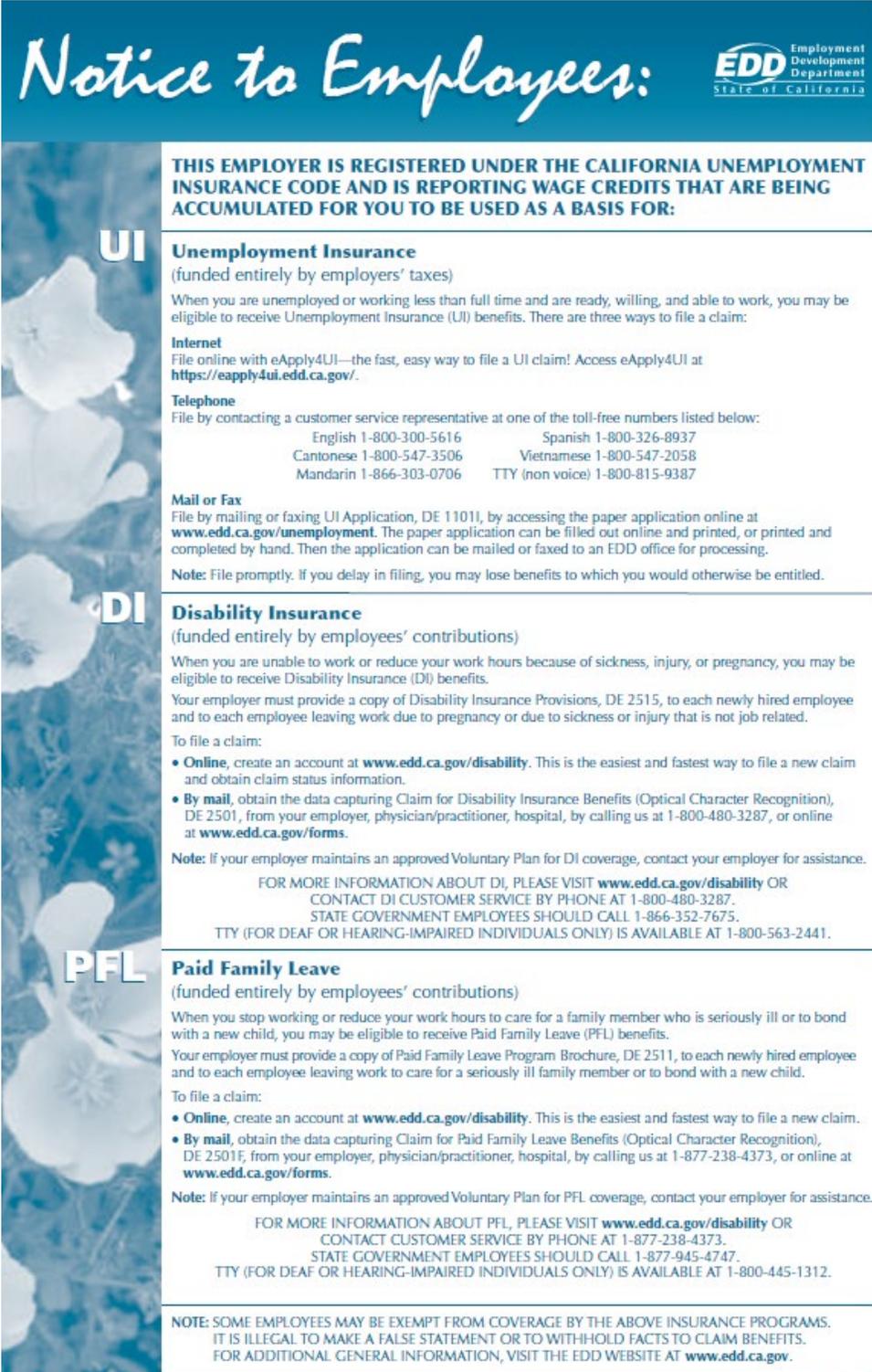
We may require certification from your health care provider before allowing you a leave for pregnancy disability or for your own serious health condition. We also may require certification from the health care provider of your child, parent or spouse, who has a serious health condition, before allowing you a leave to take care of that family member. When medically necessary, leave may be taken on an intermittent or reduced work schedule.

If you are taking a leave for the birth, adoption, or foster care placement of a child, the basic minimum duration of the leave is two weeks, and you must conclude the leave within one year of the birth or placement for adoption or foster care.

Taking a family care or pregnancy disability leave may impact certain of your benefits and your seniority date. If you want more information regarding your eligibility for a leave and/or the impact of the leave on your seniority and benefits, please contact \_\_\_\_\_.

DFEH-100-21 (07/15)

## **Notice to Employees of Unemployment Insurance, State Disability Insurance, and Paid Family Leave**



**Notice to Employees:**

**EDD** Employment Development Department  
State of California

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**THIS EMPLOYER IS REGISTERED UNDER THE CALIFORNIA UNEMPLOYMENT INSURANCE CODE AND IS REPORTING WAGE CREDITS THAT ARE BEING ACCUMULATED FOR YOU TO BE USED AS A BASIS FOR:**

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**UI Unemployment Insurance**  
(funded entirely by employers' taxes)

When you are unemployed or working less than full time and are ready, willing, and able to work, you may be eligible to receive Unemployment Insurance (UI) benefits. There are three ways to file a claim:

**Internet**  
File online with eApply4UI—the fast, easy way to file a UI claim! Access eApply4UI at <https://eapply4ui.edd.ca.gov/>.

**Telephone**  
File by contacting a customer service representative at one of the toll-free numbers listed below:

English 1-800-300-5616	Spanish 1-800-326-8937
Cantonese 1-800-547-3506	Vietnamese 1-800-547-2058
Mandarin 1-866-303-0706	TTY (non voice) 1-800-815-9387

**Mail or Fax**  
File by mailing or faxing UI Application, DE 11011, by accessing the paper application online at [www.edd.ca.gov/unemployment](http://www.edd.ca.gov/unemployment). The paper application can be filled out online and printed, or printed and completed by hand. Then the application can be mailed or faxed to an EDD office for processing.

**Note:** File promptly. If you delay in filing, you may lose benefits to which you would otherwise be entitled.

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**DI Disability Insurance**  
(funded entirely by employees' contributions)

When you are unable to work or reduce your work hours because of sickness, injury, or pregnancy, you may be eligible to receive Disability Insurance (DI) benefits.

Your employer must provide a copy of Disability Insurance Provisions, DE 2515, to each newly hired employee and to each employee leaving work due to pregnancy or due to sickness or injury that is not job related.

To file a claim:

- **Online**, create an account at [www.edd.ca.gov/disability](http://www.edd.ca.gov/disability). This is the easiest and fastest way to file a new claim and obtain claim status information.
- **By mail**, obtain the data capturing Claim for Disability Insurance Benefits (Optical Character Recognition), DE 2501, from your employer, physician/practitioner, hospital, by calling us at 1-800-480-3287, or online at [www.edd.ca.gov/forms](http://www.edd.ca.gov/forms).

**Note:** If your employer maintains an approved Voluntary Plan for DI coverage, contact your employer for assistance.

FOR MORE INFORMATION ABOUT DI, PLEASE VISIT [www.edd.ca.gov/disability](http://www.edd.ca.gov/disability) OR CONTACT DI CUSTOMER SERVICE BY PHONE AT 1-800-480-3287.  
STATE GOVERNMENT EMPLOYEES SHOULD CALL 1-866-352-7675.  
TTY (FOR DEAF OR HEARING-IMPAIRED INDIVIDUALS ONLY) IS AVAILABLE AT 1-800-563-2441.

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**PFL Paid Family Leave**  
(funded entirely by employees' contributions)

When you stop working or reduce your work hours to care for a family member who is seriously ill or to bond with a new child, you may be eligible to receive Paid Family Leave (PFL) benefits.

Your employer must provide a copy of Paid Family Leave Program Brochure, DE 2511, to each newly hired employee and to each employee leaving work to care for a seriously ill family member or to bond with a new child.

To file a claim:

- **Online**, create an account at [www.edd.ca.gov/disability](http://www.edd.ca.gov/disability). This is the easiest and fastest way to file a new claim.
- **By mail**, obtain the data capturing Claim for Paid Family Leave Benefits (Optical Character Recognition), DE 2501F, from your employer, physician/practitioner, hospital, by calling us at 1-877-238-4373, or online at [www.edd.ca.gov/forms](http://www.edd.ca.gov/forms).

**Note:** If your employer maintains an approved Voluntary Plan for PFL coverage, contact your employer for assistance.

FOR MORE INFORMATION ABOUT PFL, PLEASE VISIT [www.edd.ca.gov/disability](http://www.edd.ca.gov/disability) OR CONTACT CUSTOMER SERVICE BY PHONE AT 1-877-238-4373.  
STATE GOVERNMENT EMPLOYEES SHOULD CALL 1-877-945-4747.  
TTY (FOR DEAF OR HEARING-IMPAIRED INDIVIDUALS ONLY) IS AVAILABLE AT 1-800-445-1312.

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**NOTE:** SOME EMPLOYEES MAY BE EXEMPT FROM COVERAGE BY THE ABOVE INSURANCE PROGRAMS. IT IS ILLEGAL TO MAKE A FALSE STATEMENT OR TO WITHHOLD FACTS TO CLAIM BENEFITS. FOR ADDITIONAL GENERAL INFORMATION, VISIT THE EDD WEBSITE AT [www.edd.ca.gov](http://www.edd.ca.gov).

## **Notice to Employees: Time Off to Vote**

**EMPLOYER:** THIS NOTICE MUST BE CONSPICUOUSLY POSTED IN THE WORKPLACE AT LEAST TEN DAYS BEFORE EVERY STATE-WIDE ELECTION.

### **NOTICE TO EMPLOYEES**

#### **TIME OFF TO VOTE**

Section 14350 of the Elections Code of the State of California:

If a voter does not have sufficient time outside of working hours to vote at a state-wide election, the voter may, without loss of pay, take off enough working time which when added to the voting time available outside of working hours will enable the voter to vote.

No more than two (2) hours of the time taken off for voting shall be without loss of pay. The time off for voting shall be only at the beginning or end of the regular working shift, whichever allows the most free time for voting and the least time off from the regular working shift, unless otherwise mutually agreed.

If the employee on the third (3rd) working day prior to the day of election, knows or has reason to believe that time off will be necessary to be able to vote on election day, the employee shall give the employer at least two (2) working days' notice that time off for voting is desired, in accordance with the provisions of this section.

Registered voters who need time off to vote should make arrangements with the appropriate supervisor.

# Independent Contractors

## What Classifies an Individual as an Independent Contractor?

1. The Company has no right to control the manner and means of how the contractor accomplishes the results desired, regardless of whether that right is exercised. (Give this factor the greatest weight)
2. The Contractor's work is not the company's primary work.
3. The Contractor is in a distinct occupation or separate business.
4. The Contractor's relationship is short-term.
5. The Contractor decides where the work is to be done and sets his or her own hours.
6. The Contractor is paid by the job.
7. The Contractor uses personal tools.
8. The Contractor cannot be terminated at-will.
9. The Contractor is highly skilled, works without supervision of the company and uses initiative, judgment and foresight for success of the independent operation.
10. The Contractor has the right to hire and terminate others.
11. The Contractor does not have a title or business card supplied by the Company.
12. The Contractor acts like a separate business.
13. The parties believe they are creating a principal-independent contractor relationship as opposed to an employer-employee relationship.
14. The Contractor has financial control of the business.

## New Independent Contractor Test in CA (effective May 2018; credit to Heartland)

The California Supreme Court has adopted a new, tougher legal standard for determining whether a worker is an independent contractor or an employee. Previously, the state followed a multi-factor balancing test that looked at the level of control held by the employer, as well as several economic factors, such as who provided the tools to do the job. The new test, called the ABC Test, is an all-or-nothing test. To properly classify a worker as an independent contractor, the employer must be able to say "yes, this is true" to all three parts of the test.

### **The ABC Test**

A worker may be classified as an independent contractor if:

A – Free From Control. The worker is free from the control and direction of the hirer in connection with the performance of the work, both under the contract for the performance of such work and in fact. Every state and federal test currently in use for independent contractors looks at control. Most, however, ask about degree of control. The ABC test is much more definitive—it demands that the worker be free from control. This ruling is only days old, and there will no doubt be litigation about the exact meaning of "free" in the future, but for now we encourage employers to take this criterion at face value. If an employer dictates how or where the work gets done or who does it, they have an employee. Likewise, although an employer may put a "when" on work by establishing a deadline, they should not dictate that the work be done on certain days or during certain hours.

B – Outside Usual Course of Business. The worker performs work that is outside the usual course of the hiring entity’s business. An independent contractor must be doing work that is outside the employer’s usual course of business—that is, not essential to the offerings of the business. For example, in a restaurant, the cooks and servers do work that is in the usual course of business, whereas someone hired to design the new menu or reupholster the booths does not. The cooks and servers must always be employees, while those who do work that is not part of the business’s core offering would pass this requirement of the test.

C – Worker Has an Established Business. The worker is customarily engaged in an independently established trade, occupation, or business of the same nature as the work performed for the hiring entity. Part C asks whether the worker is in business for themselves doing the kind of work that they are doing for the organization that has hired them. For instance, does the individual hired to design the new menu offer their graphic design skills on the open market? Do they have other paying customers, a business card, a website, their own graphic design software? Is their business registered with the state?

The focus—in inquiries from the state and in future litigation—will likely be more on whether the individual made money from other sources doing the same kind of work they offered to the employer and less on whether they had the standard business accessories. That said, the more evidence of an established business, the stronger the argument for an independent contractor. Because this new standard is case law—meaning it was created by the Supreme Court rather than the legislature—it takes effect immediately. Employers can limit their liability if they analyze their independent contractor classifications and make necessary changes promptly.

Employers who currently use independent contractors should reevaluate each of those relationships and ensure that the worker passes the ABC Test. If they do not, the employer has three options:

1. Reclassify the worker as an employee.
2. Terminate the worker’s services.
3. If the relationship passes Part B and C, and only fails on Part A, the employer may be able to alter the parameters of the relationship so that the worker is now free from their control.

### **Creating an Independent Contractor Relationship**

1. Independent Contractors are required to complete a W-9, Request for Taxpayer Identification Number and Certification. See [page 77](#).
  - a. Sole Proprietor Requirements: Full Name of Business Owner AND SSN is REQUIRED!
  - b. Partnership Requirements: Full Name of Partnership and TIN.
  - c. Corporation Requirements: Reporting is NOT necessary.
  - d. Payments to Attorney's: All attorneys' fees and proceeds paid to attorneys (for any type of entity) must be reported.
2. Independent Contractors must be reported to EDD within 20 days of EITHER:
  - a. Making payments of \$600 or more OR
  - b. Entering into a contract for \$600 or more during any calendar year.
3. Independent Contractors are to be reported on The Report of Independent Contractors (DE 542). See [page 78](#). The Report of Independent Contractors can be filed three ways:
  - a. Mail to: Employment Development Department  
P.O. Box 997350, Document Management Group, MIC  
96 Sacramento, CA 95899-7350
  - b. Fax to: (916) 319-4410
  - c. File Electronically at: <http://eddservices.edd.ca.gov>

### **Throughout the Course of the Contract**

1. Federal Income Tax (Backup Withholding) must be withheld if:
  - a. The payee fails to furnish his or her Taxpayer Identification Number (TIN) or Social Security Number to you.
  - b. The IRS notifies you to impose backup withholding because the payee furnished an incorrect TIN or social security number.
2. Withhold 28% of payments made to the Independent Contractor until the TIN or Social Security Number is furnished in the manner required.
3. Payment of Backup Withholding should be made monthly for the amount withheld via EFTPS. Indicate that the payment is being made for "945" withholding.

## **Annual Reporting**

1. Form 1099 – MISC, Miscellaneous Income, must be filed for each person to whom you have paid:
  - a. At least \$600 in rents, services (including parts & materials), prizes and awards or other income payments;
  - b. At least \$10 in royalties or broker payments in lieu of dividends or tax- exempt interest;
  - c. Any fishing boat proceeds;
  - d. Gross proceeds paid to an attorney.
2. Form 945, Annual Return of Withheld Federal Income Tax, must be filed annually with the IRS if Federal Income Tax was withheld from the Independent Contractor's payments. See [page 79](#).
3. A 1099 must be sent to each independent contractor by January 31 and must be sent to the IRS by the end of January, accompanied by Form 1096.
4. Penalties generally apply to payers for failure to file Forms 1096, furnish 1099 statements or supply identification numbers. The amount of the penalty is based on when you file the correct information return. A penalty of up to \$100 per information return applies to:
  - a. Each failure to timely file information returns
  - b. Each failure to timely furnish statements to each payee AND
  - c. Each failure to report the recipient's correct taxpayer identification number on information returns or payee statements. Higher penalties can be assessed for intentional disregard for the filing requirements.
5. Payments made to a service provider by credit card, debit card, gift card, or through a third-party payer like PayPal are not reported on Form 1099-MISC. These amounts are now reported on Form 1099-K, starting in 2011. This form is issued by a credit card company or other third-party payer to payees if the payee has more than 200 transactions and more than \$20,000 of gross income paid to them.



## DE 542 - Report of Independent Contractors



### REPORT OF INDEPENDENT CONTRACTOR(S)



See detailed instructions on reverse side. Please type or print.

05420101

#### SERVICE-RECIPIENT (BUSINESS OR GOVERNMENT ENTITY):

DATE	FEDERAL ID NUMBER	CA EMPLOYER ACCOUNT NUMBER	SOCIAL SECURITY NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SERVICE-RECIPIENT NAME / BUSINESS NAME			CONTACT PERSON
<input type="text"/>			<input type="text"/>
ADDRESS			PHONE NUMBER
<input type="text"/>			<input type="text"/>
CITY	STATE	ZIP CODE	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

#### SERVICE-PROVIDER (INDEPENDENT CONTRACTOR):

FIRST NAME	MI	LAST NAME	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CITY	STATE	ZIP CODE	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
M M D D Y Y	.	M M D D Y Y	

FIRST NAME	MI	LAST NAME	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CITY	STATE	ZIP CODE	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
M M D D Y Y	.	M M D D Y Y	

FIRST NAME	MI	LAST NAME	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
SOCIAL SECURITY NUMBER	STREET NUMBER	STREET NAME	UNIT/APT
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
CITY	STATE	ZIP CODE	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
START DATE OF CONTRACT	AMOUNT OF CONTRACT	CONTRACT EXPIRATION DATE	CHECK HERE IF CONTRACT IS ONGOING
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
M M D D Y Y	.	M M D D Y Y	

MAIL TO: Employment Development Department • PO Box 997350, MIC 96 • Sacramento, CA 95899-7350  
or Fax to 916-319-4410



DE 542 Rev. 9 (6-17) (INTERNET)

Page 1 of 2

## 945 - Annual Return of Withheld Federal Income Tax

Form <b>945</b> Department of the Treasury Internal Revenue Service	<b>Annual Return of Withheld Federal Income Tax</b> ▶ For withholding reported on Forms 1099 and W-2G. ▶ For more information on income tax withholding, see Pub. 15 and Pub. 15-A. ▶ Go to <a href="http://www.irs.gov/Form945">www.irs.gov/Form945</a> for instructions and the latest information.	OMB No. 1545-1430  <span style="font-size: 24pt; font-weight: bold;">2018</span>
<b>Type or Print</b>	Name (as distinguished from trade name) _____ Employer identification number (EIN) _____ Trade name, if any _____ Address (number and street) _____ City or town, state or province, country, and ZIP or foreign postal code _____	If address is different from prior return, check here. ▶ <input type="checkbox"/>

**A** If you don't have to file returns in the future, check here  and enter date final payments made. ▶ \_\_\_\_\_

1 Federal income tax withheld from pensions, annuities, IRAs, gambling winnings, etc. . . . .	<b>1</b>		
2 Backup withholding . . . . .	<b>2</b>		
3 <b>Total taxes.</b> If \$2,500 or more, this must equal line 7M below or Form 945-A, line M . . . . .	<b>3</b>		
4 Total deposits for 2018, including overpayment applied from a prior year and overpayment applied from Form 945-X . . . . .	<b>4</b>		
5 <b>Balance due.</b> If line 3 is more than line 4, enter the difference and see the separate instructions . . . . .	<b>5</b>		

**6 Overpayment.** If line 4 is more than line 3, enter the difference ▶ \$ \_\_\_\_\_

Check one:  Apply to next return.  Send a refund.

- **All filers:** If line 3 is less than \$2,500, **don't** complete line 7 or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and check here . . . . . ▶
- **Monthly schedule depositors:** Complete line 7, entries A through M, and check here . . . . . ▶

7 Monthly Summary of Federal Tax Liability. (Don't complete if you were a semiweekly schedule depositor.)					
	Tax liability for month		Tax liability for month		Tax liability for month
<b>A</b> January . . . . .		<b>F</b> June . . . . .		<b>K</b> November . . . . .	
<b>B</b> February . . . . .		<b>G</b> July . . . . .		<b>L</b> December . . . . .	
<b>C</b> March . . . . .		<b>H</b> August . . . . .		<b>M</b> Total liability for year (add lines <b>A</b> through <b>L</b> ) . . . . .	
<b>D</b> April . . . . .		<b>I</b> September . . . . .			
<b>E</b> May . . . . .		<b>J</b> October . . . . .			

**Third-Party Designee** Do you want to allow another person to discuss this return with the IRS? See separate instructions.  Yes. Complete the following.  No.

Designee's name ▶ \_\_\_\_\_ Phone no. ▶ \_\_\_\_\_ Personal identification number (PIN) ▶ \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶ \_\_\_\_\_ Print Your Name and Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

# Useful Phone Numbers & Websites

## **Your Friendly Bookkeeping Team**

- [www.GetBalancedBooks.com](http://www.GetBalancedBooks.com)
- Address: 2051 Geer Rd. Ste A, Turlock, CA 95382
- Email: [info@GetBalancedBooks.com](mailto:info@GetBalancedBooks.com)
- Phone: 209-634-4099
- Fax: 209-585-1599

## **Employment Development Department (EDD)**

- [www.edd.ca.gov](http://www.edd.ca.gov)
- [www.edd.ca.gov/taxrep/taxform/htm](http://www.edd.ca.gov/taxrep/taxform/htm) (to download and order forms, instructions, and publications).
- [http://www.edd.ca.gov/Payroll Taxes/e-Services for Business.htm](http://www.edd.ca.gov/Payroll_Taxes/e-Services_for_Business.htm) (to electronically file forms and manage payroll tax accounts online).
- Payroll Tax Assistance: 1-888-745-3886
- Paid Family Leave: 1-877-238-4373

## **Federal**

- [www.irs.gov](http://www.irs.gov)
- [www.ssa.gov](http://www.ssa.gov) (Social Security Administration)
- To enroll in EFTPS you can visit <https://www.eftps.gov/eftps/> **or** call 1-800-555-4477
- Federal Tax Assistance – (IRS) 1-800-829-1040
- Verification of Social Security Numbers: 1-866-255-0654
- E-Verify: <https://www.uscis.gov/e-verify>
- For questions concerning 1099 Backup Withholding: 1-866-455-7438

## **Department of Industrial Relations**

- 1-844-522-6734, your call can be directed to the correct department from here
- For Wage Orders: <http://www.dir.ca.gov/iwc/wageorderindustries.htm>
- Need help finding the right contact? Email [DIRInfo@dir.ca.gov](mailto:DIRInfo@dir.ca.gov).