

CALIFORNIA EMPLOYER

Second Quarter 2010

The DOs & DON'Ts of DE 88s

Do you know that your *Payroll Tax Deposit* (DE 88) payments are opened by automated equipment?

There are several things you can do to help us ensure that your payments are processed timely and promptly posted to your employer account!

DO:

- Detach the voucher portion of your check and keep it for your records. Do not include it with your remittance.
- Use our preprinted DE 88s and envelopes. The Employment Development Department provides them at no cost to you and it makes our processing and your account statements more accurate. You can order blank forms and envelopes by going to our website: www.edd.ca.gov/Forms/default.asp
- Make sure your DE 88 payment is complete by providing the pay date, the deposit schedule, quarter covered and the deposit amounts.

- Consider electronic filings and payments. Electronic filings are available to all employers. Electronic filings and payments save time, effort, and postage. Use this website to review your electronic filing options: <https://eddservices.edd.ca.gov>

DON'T:

- Staple or paper clip your check to the DE 88 coupon. Just send the two in the same envelope to avoid damage to the documents.
- Fold your check or the DE 88.
- Send your check with your DE 6 or DE 7 filing.

Your DE 88 should be mailed to:

Employment Development Department
P.O. Box 826276
Sacramento, CA 94230-6276

Properly completing and mailing your DE 88 remittance will help us keep your account record current and accurate. Your help is greatly appreciated.

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EDD Cartridge Filing Phaseout

Effective July 31, 2010, the Employment Development Department (EDD) will no longer accept the following employment tax forms on cartridge(s):

- *Quarterly Wage and Withholding Report* (DE 6)
- *Report of New Employee(s)* (DE 34)
- *Report of Independent Contractor(s)* (DE 542)

EDD continues to accept the DE 6, DE 34 and DE 542 on diskettes and CD-ROMS. You will be notified if this changes.

We also offer the following two Internet filing options:

Option 1: Use the e-File (Web Entry) programs to file your DE 6, DE 34 and DE 542.

These programs allow you to key in and submit reports online. To access the e-File programs visit the e-Services Web

site at: <https://eddservices.edd.ca.gov>. If you need assistance, please call e-Services Customer Service at (800) 796-3524.

Option 2: Use the FSET program to file your DE 6, DE 34, DE 542 and the *Annual Reconciliation Statement* (DE 7). The FSET program provides a standardized method for filing returns and satisfies the requirement for employers mandated to file electronically.

You can either use the services of an EDD approved FSET software provider or develop your own FSET software. For more information on FSET and a list of approved vendors, please visit the e-Services Web site at: www.edd.ca.gov/Payroll_Taxes/Federal_State_Employment_Taxes.htm.

You can also call FSET Customer Service at (866) 592-1651.

Correction regarding a change to the maximum rate provided under Section 17041 of the Revenue Taxation Code for the calendar year 2009.

An article on page 2 of the Fourth Quarter 2009 California Employer contained an error regarding the penalty imposed under Section 13052.5 of the California Unemployment Insurance Code.

The article should have stated that the amount of the penalty is the maximum rate under Section 17041 of the Revenue and Taxation Code multiplied by the unreported amounts paid as remuneration for personal services.

Seminars Offer Valuable Help on Federal, State Tax Laws to Employers, Bookkeepers and Other Professionals

We offer seminars on various tax-related topics to help you understand and comply with California payroll tax laws. Some seminars are presented in partnership with federal or state agencies to provide information on related federal tax and labor law topics.

These courses are customized to benefit new employers, established businesses, bookkeepers, and payroll agents. Seminars are conducted at various locations throughout the state with no charge to participants.

Some upcoming seminars are shown below. To view a complete list of seminar topics, dates and locations, or to register for a seminar, visit our Web site at www.edd.ca.gov/Payroll_Tax_Seminars or call our Taxpayer Assistance Center at (888) 745-3886.

Federal/State Basic Payroll Tax Seminars cover federal and state payroll reporting requirements, including forms, payment requirements, electronic filing and independent contractor reporting.

Anaheim	6/25/10
Atwater	9/1/10
Capitola	7/8/10
Concord	8/17/10
Daly City	9/2/10
El Cajon	6/17/10
Fairfield	6/16/10
Fresno	6/23/10
Hanford	7/29/10
Lakeport	6/16/10
Los Angeles	6/17/10
Mather	7/28/10
Merced	6/17/10
Oakland	7/8/10
Palmdale	7/22/10
Rancho Cucamonga	6/17/10

Redding	9/24/10
Sacramento	6/23/10
San Francisco	7/21/10
San Jose	7/13/10
San Rafael	8/19/10
Santa Barbara	7/22/10
Santa Clarita	6/17/10
Santa Maria	8/19/10
Santa Rosa	8/18/10
Simi Valley	8/12/10
Stockton	6/24/10
Turlock	7/15/10
Ukiah	9/22/10
Van Nuys	6/29/10
Ventura	7/1/10
Visalia	10/7/10

Employee or Independent Contractor Tax Seminars include the factors that determine whether a worker is an employee or an independent contractor plus the basics of statutory employment.

Fresno	8/11/10
Mather	7/22/10
Oakland	8/26/10
Sacramento	9/8/10
San Francisco	6/16/10
San Jose	8/24/10
San Rafael	8/10/10
Simi Valley	7/20/10
Ventura	8/26/10
Visalia	9/9/10

How to Manage Unemployment Insurance Costs Tax Seminars cover how Unemployment Insurance (UI) rates are calculated, how to reply to UI notices, and what you can do as an employer to minimize your UI costs.

Oakland	6/24/10
San Francisco	8/18/10
San Jose	7/26/10
San Rafael	7/13/10

State Labor Law and Payroll Tax Seminars are co-presented by the Employment Development Department and the Department of Industrial Relations. Topics include employer reporting and payment requirements, common wage and hour law application, and basics of how to distinguish between employees and independent contractors.

Bakersfield	8/26/10
Fresno	7/28/10
Oakland	9/15/10
Redding	7/28/10
Redwood City	6/21/10
Sacramento	6/17/10
San Francisco	7/14/10
Stockton	9/8/10

State Payroll Tax Workshops provide hands-on training in calculating taxes and completing payroll tax forms.

Atwater	8/4/10
Bakersfield	7/8/10
Chatsworth	6/17/10
Concord	7/13/10
Fresno	8/25/10
Hanford	8/5/10
Los Angeles	6/24/10
Mather	7/30/10
Oakland	7/22/10
Sacramento	6/30/10
San Francisco	8/4/10
San Jose	7/22/10
San Rafael	8/31/10
Ventura	9/28/10

Payroll Tax Information

Taxpayer Assistance Center	(888) 745-3886
Request Forms (25 or more copies)	(916) 322-2835
Request Forms (Less than 25)	(888) 745-3886
Electronic Funds Transfer	(916) 654-9130
e-Services	(800) 796-3524
Tax Rates and Benefit Charge Information	(916) 653-7795
New Employee Registry	(916) 657-0529
Independent Contractor Reporting	(916) 657-0529
Offers in Compromise	(916) 464-2739
To report fraud	(800) 229-6297
Taxpayers Advocate Office	(866) 594-4177
	(916) 654-8957
EDD's Web site	www.edd.ca.gov
FUTA recertification	(916) 654-8545
Employer Account Registration Information	(916) 654-7041

CALIFORNIA EMPLOYER



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Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

Produced by the EDD Communications Office, MIC 85
Loree Levy, Deputy Director
Patrick Joyce, Editor