



Civil Rights
Department
STATE OF CALIFORNIA

Education and Outreach

Pay data reporting: Reporting year 2023 (Reports due May 8, 2024)

Version: 1.0 (February 2024)

Important notice

- This presentation provides an overview of the California pay data reporting program
 - It will generally assist anyone who wishes to become acquainted with this program
 - However, this presentation does not cover all topics and is not a substitute for the instructions and guidance provided in the pay data reporting portal, its user guide, the report templates, and FAQs available at:
<https://calcivilrights.ca.gov/paydatareporting/>
- If there is any inconsistency between this presentation and CRD's other pay data reporting resources (portal, user guide, templates, or FAQs), such other resource controls
- This presentation is for informational purposes only, does not establish substantive policy or rights, and does not constitute legal advice

Presentation overview

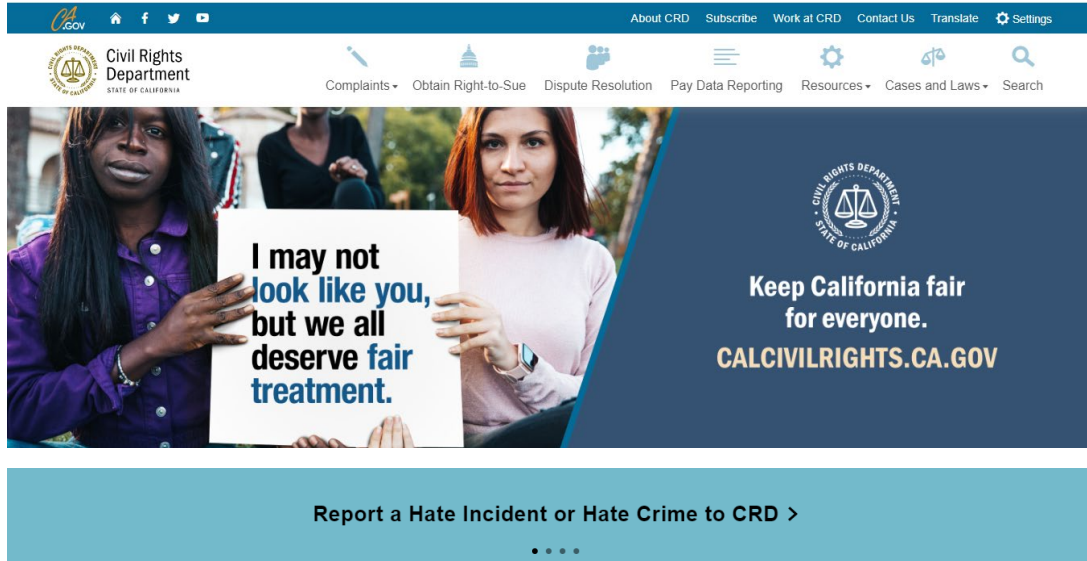
1. Introduction to the Civil Rights Department (focus on employment protections)
2. Introduction to pay data reporting
3. Basic steps for a payroll employee report
4. Basic steps for a labor contractor employee report
5. Pay data reporting resources



Civil Rights
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1. Introduction to the Civil Rights Department (focus on employment protections)



California's Civil Rights Agency

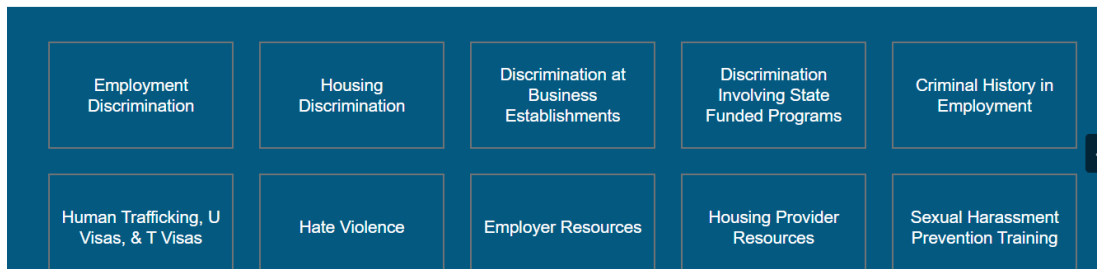
The Department of Fair Employment and Housing is the state agency charged with enforcing California's civil rights laws. The mission of the DFEH is to protect the people of California from unlawful discrimination in employment, housing, businesses, and state-funded programs, and from bias-motivated violence and human trafficking.

Mission

The mission of the Civil Rights Department (CRD) is to protect Californians from discrimination, harassment, and violence based on protected characteristics.

Vision

Our vision is a California free of discrimination.



Laws enforced by CRD (slide 1 of 2)

- Fair Employment and Housing Act (Government Code § 12900 et seq.)
 - In employment, what is required?
 - No discrimination or harassment based on protected characteristics
 - No retaliation
 - Reasonable accommodations for disabilities and religious creed
 - Protected leave (family/medical, pregnancy disability, reproductive loss, and bereavement)
 - Protections related to criminal history and cannabis usage away from work
 - Pay data reporting by larger employers
 - Additional employment antidiscrimination requirements for state contractors

Laws enforced by CRD (slide 2 of 2)

- Equal Pay Act (Labor Code § 1197.5) (equal pay for substantially similar work between people of different races, ethnicities, or sexes)
- Government Code § 11135 et seq. (anti-discrimination in and equal access to state-funded programs and activities)
- Unruh Civil Rights Act (Civil Code § 51 et seq.) (anti-discrimination in and equal access to businesses and public accommodations)
- Civil Code § 51.9 (sexual harassment in professional relationships, such as doctor-patient or attorney-client)
- Ralph Civil Rights Act (Civil Code § 51.7) (civil remedy against hate violence)
- Disabled Persons Act (Civil Code § 54 et seq.) (accessibility)
- Trafficking Victims Protection Act (Civil Code § 52.5) (civil remedy against human trafficking)

Fair Employment and Housing Act – What are the protected characteristics in employment?

- Race (including hair texture and style)
- Color
- Ancestry
- National Origin
- Religion
- Age (40 and over)
- Disability (mental and/or physical)
- Sex
- Gender
- Sexual Orientation
- Gender Identity
- Gender Expression
- Medical Condition
- Genetic Information
- Marital Status
- Military and Veteran Status
- Reproductive Health Decision Making

Fair Employment and Housing Act – Which employers must comply?

- Public employers
- Private employers
 - Anti-discrimination and leave provisions apply to private employers of five or more employees
 - Anti-harassment provisions apply to private employers of one or more employees
- Labor organizations
- Employment agencies
- Apprenticeship training programs
- “Employer” does not include the federal government or a non-profit religious association or corporation

Civil Rights Department strategy

CRD engages proactive and complementary strategies that center people and communities:

- Enforcement
- Dispute resolution
- Outreach, training, and rulemaking
- Research and reporting

Enforcement

- Complaint investigation
- Agency-initiated charges
- Impact litigation
- Fair housing testing
- Web scraping for discriminatory statements

Ralphs illegally denied jobs to formerly incarcerated people, civil rights lawsuit alleges

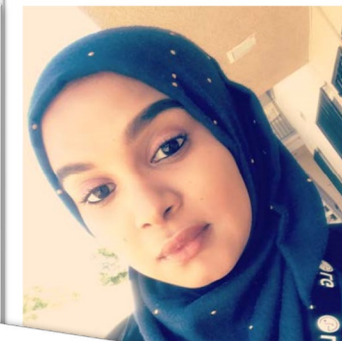
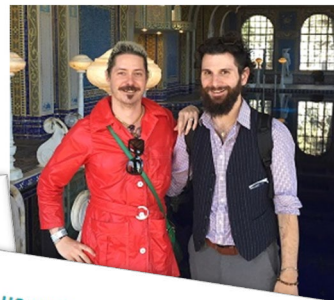
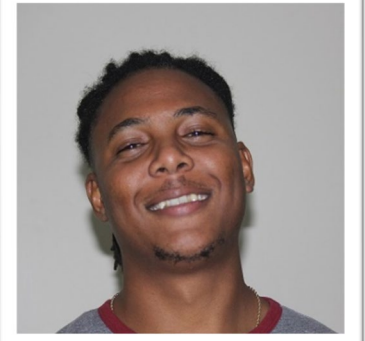
Riot Games to Pay \$100 Million in Gender Discrimination Case

The company was originally set to pay its female employees \$10 million until California fought successfully for more money.

Activision Blizzard to pay roughly \$50 million in California discrimination case settlement

Dispute resolution

- Mediation
- Conciliation
- Community conflict resolution



Farmworker paid \$500,000 by labor contractor in settlement over sexual assault allegations.

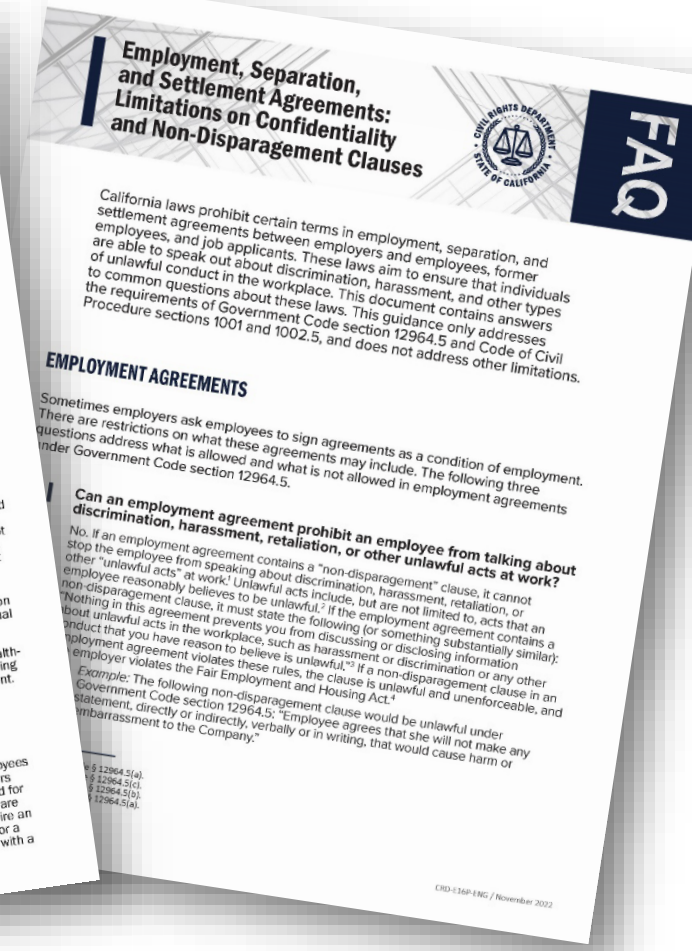
US & WORLD // CALIFORNIA
California EDD improves language access for non-English speakers

East Bay fire district to pay nearly \$100,000 settlement for wrongfully rescinding job offer over applicant's criminal history, state says

The settlement is one of the largest of its kind in the state, officials said

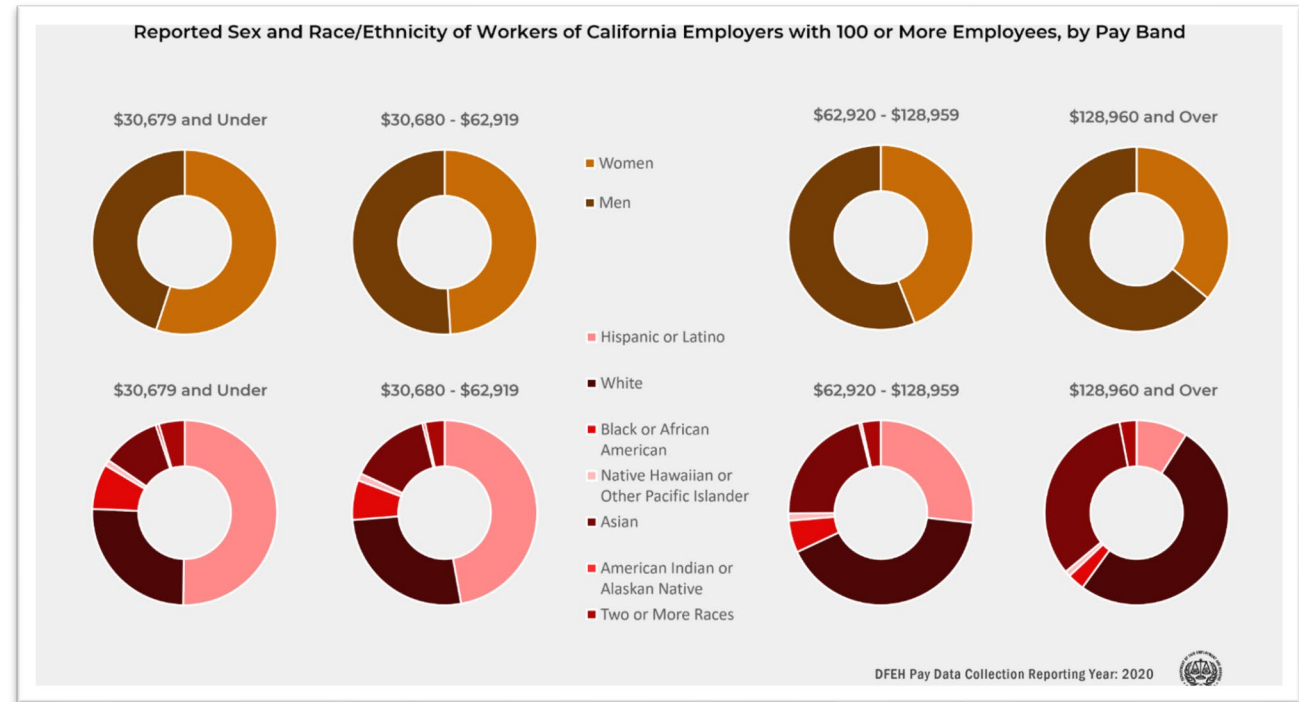
Outreach, training, and rulemaking

- Direct outreach to stakeholders
- Guidance, trainings, and interactive tools
- Regulations
- Civil rights hearings and community forums
- Inter-agency and public-private collaborations
- Multimedia campaigns



Research and reporting

- Pay data collection
- CA vs. Hate Resource Line and Network
- Commission on the State of Hate
- California Health Interview Survey





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2. Introduction to pay data reporting

Pay data reporting: Summary overview

- California law requires:
 - Certain private employers to annually report to CRD information about the pay, hours worked, and demographics of their California employees (“payroll employee report”)
 - Certain private employers with workers hired through labor contractors to annually report to CRD information about the pay, hours worked, and demographics of their California workers hired through labor contractors (“labor contractor employee report”)
 - Labor contractors must supply necessary information to the client employer; client employer submits the report

Pay data reporting: Timeline

- 2020 – Senate Bill 973 established the pay data reporting requirement in Gov. Code § 12999
- 2021 – Pay data from 2020 collected
- 2022 – Pay data from 2021 collected
 - Aggregate results from 2020 data published
 - Senate Bill 1162 amended Gov. Code § 12999 (more information below)
- 2023 – Pay data from 2022 collected
 - Aggregate results from 2021 data published
- 2024 – Pay data from 2023 being collected (February 1 - May 8, 2024)
 - Aggregate results from 2022 data to be published

Pay data reporting: What's the benefit?

- In 2020 (SB 973), the California Legislature enacted this program to help reduce the pay disparities facing women, certain racial/ethnic groups, and especially women of color
 - Provides an annual opportunity for employers to voluntarily review their pay practices to ensure that they are consistent with California's equal pay and anti-discrimination laws
 - Provides valuable information to CRD for its investigations, enforcement actions, and other efforts

Pay data reporting: Senate Bill 1162

- In 2022 (SB 1162), the Legislature enhanced the program:
 - Added additional types of employers
 - Requirement applies to all private employers with 100 or more payroll employees and/or 100 or more workers hired through labor contractors, regardless of whether the employer has a federal EEO-1 reporting obligation
 - Added requirement of reporting on workers hired through labor contractors
 - Added data elements: mean and median hourly rates
 - Added civil penalty against non-filers
 - Changed annual filing deadline to the second Wednesday of May
- Additional information on SB 973 and SB 1162 in the [FAQs \(Part I\)](#)

Pay data reporting: Publication of data

- An individual employer's pay data report is not publicly available and is not subject to the Public Records Act, but the report may be used in a CRD enforcement action
- CRD publishes aggregate results:
 - <https://calcivilrights.ca.gov/paydatareporting/results/>
 - Statewide visualizations
 - State, regional, and industry tables
 - Aggregate results for 2022 reporting year expected to be published in 2024

Pay data reporting: Data retention and security

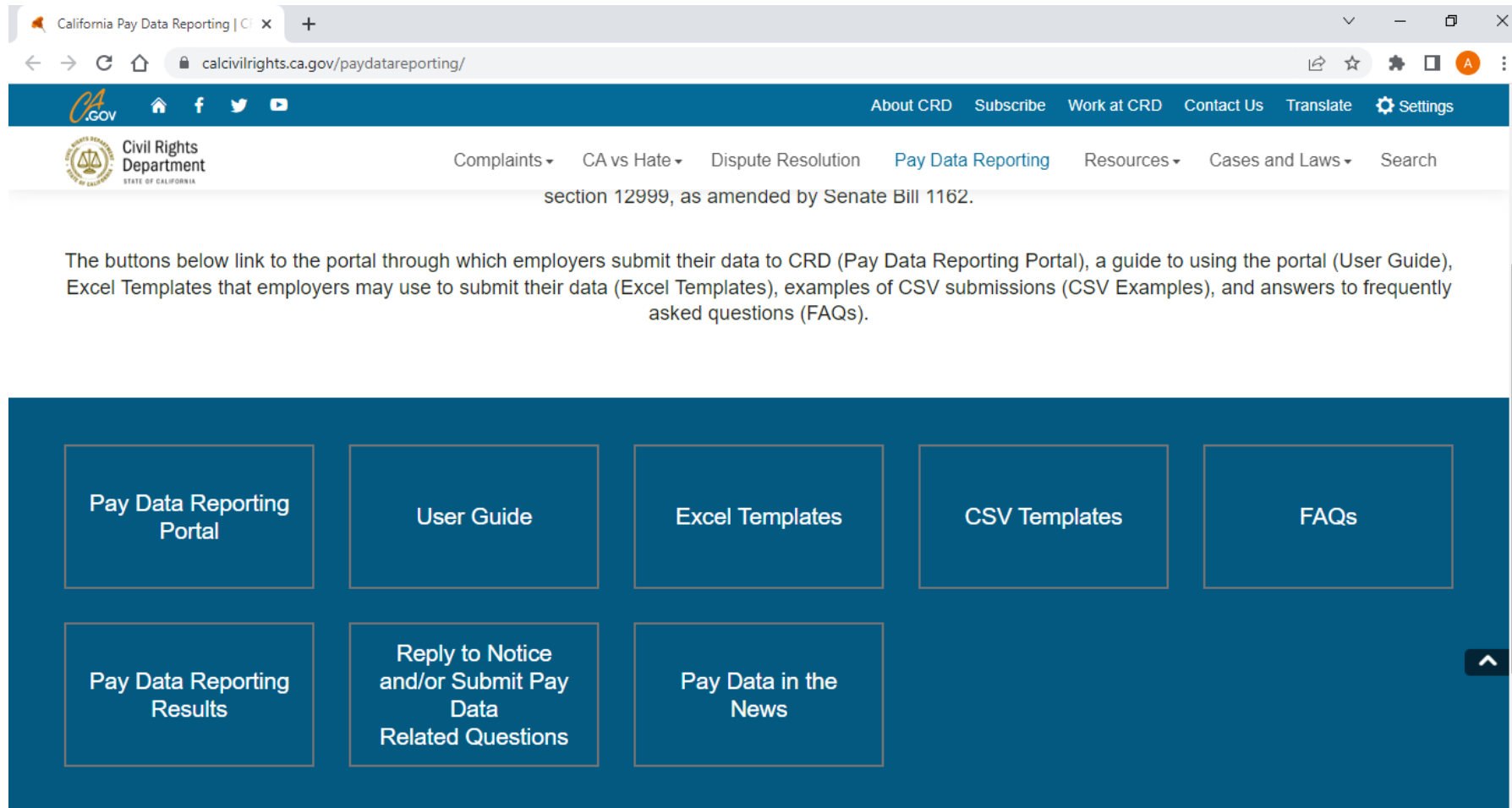
- CRD is required by statute to retain pay data reports for at least 10 years
- End-to-end encryption for transmission and storage of all employer-submitted data
- System housed in a secure government cloud environment that meets FedRAMP and NIST Federal and State requirements for data protection

Pay data reporting: Filing deadline and procedure

- Annual deadline: second Wednesday of May
 - For 2023 reporting year: May 8, 2024
- Filing Procedure
 - Must use CRD's portal to submit report(s)
 - No email or hard copy submission
 - Three methods to build report(s): Excel file, .CSV file, or portal's fillable forms
 - Excel file is recommended and most common method
 - Additional guidance in the portal, user guide, and [FAQs](#)

Pay data reporting: Homepage with resources

- <https://calcivilrights.ca.gov/paydatareporting/>



The screenshot shows a web browser displaying the homepage for California Pay Data Reporting. The browser's address bar shows the URL calcivilrights.ca.gov/paydatareporting/. The page features a dark blue header with the Civil Rights Department logo and navigation links: About CRD, Subscribe, Work at CRD, Contact Us, Translate, and Settings. Below the header, a menu includes Complaints, CA vs Hate, Dispute Resolution, Pay Data Reporting (highlighted), Resources, Cases and Laws, and Search. The main content area contains the text "section 12999, as amended by Senate Bill 1162." and a paragraph explaining the resources available: "The buttons below link to the portal through which employers submit their data to CRD (Pay Data Reporting Portal), a guide to using the portal (User Guide), Excel Templates that employers may use to submit their data (Excel Templates), examples of CSV submissions (CSV Examples), and answers to frequently asked questions (FAQs)." Below this text is a grid of seven blue buttons with white text: Pay Data Reporting Portal, User Guide, Excel Templates, CSV Templates, FAQs, Pay Data Reporting Results, and Reply to Notice and/or Submit Pay Data Related Questions. The final button in the grid is Pay Data in the News.

Pay data reporting: Two distinct report types (slide 1 of 2)

- Payroll employee report – covers the employer’s California payroll employees
- Labor contractor employee report – covers the employer’s California workers hired through labor contractors (“labor contractor employees”)
- Separate reporting requirements – some employers will submit both types of reports and some employers will only submit one type, depending on the number of payroll employees and/or labor contractor employees the employer has
 - Employer with 100+ payroll employees → payroll employee report
 - Employer with 100+ labor contractor employees → labor contractor employee report
 - Employer with 100+ payroll employees and 100+ labor contractor employees → payroll employee report and labor contractor employee report

Pay data reporting: Two distinct report types (slide 2 of 2)

- Use CRD's templates and instructions available as of February 1, 2024
 - Do not use prior versions – portal will reject them
 - Be sure to use the specific template/instructions for each report type
 - Payroll employee report's Excel template/.CSV instructions may appear similar to those for labor contractor employee report, but there are some critical differences
 - Additional guidance in the portal, user guide, and [FAQs](#)



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3. Basic steps for a payroll employee report

Payroll employee report – Key terms

- Payroll employee report – The type of pay data report by which an employer annually reports to CRD data on its payroll employees
- Payroll employee – An individual on an employer’s payroll for whom the employer is required to withhold federal social security taxes from that individual’s wages, including full-time and part-time individuals
- Employer – A private individual, entity, or other person as defined by Government Code section 12925 (including one or more entities acting in concert) that is obligated to file a payroll employee report and/or a labor contractor employee report
- Establishment – An economic unit producing goods or services

Payroll employee report – Key terms

- Reporting year – calendar year 2023 is this year’s “reporting year”
 - A pay data report due by May 8, 2024, reports information from calendar year 2023
- Snapshot period – a single pay period between 10/1/2023 and 12/31/2023
 - Snapshot period is picked by the employer to identify the payroll employees who must be reported on
 - Snapshot period is not the period of time for identifying an employee’s pay or hours worked
 - Does not matter whether an employee was paid during the snapshot period; it only matters whether the employee was employed during the snapshot period
 - Additional guidance in the [FAQs \(Part III.B\)](#)

Payroll employee report – Step 1 (slide 1 of 2)

1. Determine whether the employer is required to file a payroll employee report for reporting year 2023
 - Is the employer a “private” employer (i.e., not governmental)? If yes, proceed
 - Did the employer employ 100 or more payroll employees inside and outside of California in 2023? If yes, proceed
 - An employer has the requisite number of payroll employees if the employer:
 - » Employed 100+ payroll employees in the “snapshot period”
 - » Regularly employed 100+ payroll employees in 2023
 - » Was affiliated with other companies and together they employ 100+

Payroll employee report – Step 1 (slide 2 of 2)

1. Determine whether the employer is required to file a payroll employee report for reporting year 2023
 - Did the employer employ at least one payroll employee in 2023 who worked in California and/or was assigned to a California establishment? If yes, proceed
 - Example: An employer that had 50 full-time payroll employees inside California and 50 part-time payroll employees outside of California during the reporting year would be required to submit a payroll employee report
 - Full-time and part-time employees are counted the same
 - Additional guidance in the [FAQs \(Part III.C\)](#)

Payroll employee report – Step 2 (slide 1 of 3)

2. Determine the snapshot period and identify the California employees who will be reported on
 - Snapshot period is a single pay period between 10/1/2023 and 12/31/2023
 - Snapshot period is picked by the employer to identify the payroll employees who must be reported on
 - Snapshot period is not the period of time for identifying an employee's pay or hours
 - See previous slide for more information on the snapshot period
 - Report on employees assigned to California establishments and/or who work from California
 - Do not report on non-California employees

Payroll employee report – Step 2 (slide 2 of 3)

2. Determine the snapshot period and identify the California employees who will be reported on
 - Example 1: Employer with 5,000 payroll employees working across 10 establishments in California
 - Report would include all 5,000 employees, reported by establishment
 - If 100 of these employees were working remotely (in California or beyond), the employer's report would still cover all 5,000 employees, and the 100 remote employees would be assigned by the employer to their associated establishment

Payroll employee report – Step 2 (slide 3 of 3)

2. Determine the snapshot period and identify the California employees who will be reported on
 - Example 2: Employer has one establishment in California with 50 employees (with 3 workers teleworking from Nevada during the snapshot period) and one establishment in Nevada with 50 employees (with 3 workers teleworking from California during the snapshot period)
 - Report would include (1) data from the California establishment and all 50 employees, including those teleworking from Nevada; and (2) data from the Nevada establishment and only the 3 employees teleworking from California
 - Report does not include the 47 employees assigned to the Nevada establishment and working from Nevada (non-California employees)

Payroll employee report – Step 3

3. Determine which establishments the employer has and gather information about each establishment
 - “Establishment” is economic unit producing goods or services
 - Examples: a factory, office, store, mine, or a team of workers who work entirely remotely and do not have a physical office
 - More than one establishment may exist in an office or other physical location
 - A multiple-establishment employer’s headquarters is a distinct establishment, reported in the same manner as other establishments
 - An employer decides which establishments it has
 - To the greatest extent possible, while following the guidance above, an employer should utilize the same establishments that it uses for federal EEO-1 reporting
 - Additional guidance in the [FAQs \(Part V.A\)](#)

Payroll employee report – Step 4 (slide 1 of 9)

4. For all California employees in the snapshot period, identify each employee's establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - See previous slide for definition of “establishment”
 - Employer assigns each employee to one of its establishments – i.e., the establishment to which the employee formally reports in the snapshot period
 - If an employee reports to more than one establishment during the snapshot period, assign the person to the establishment to which they report for the majority of their work
 - Additional guidance in [FAQs \(Part V.A\)](#)

Payroll employee report – Step 4 (slide 2 of 9)

4. For all California employees in the snapshot period, identify each employee's establishment, **job category**, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Employer assigns each employee to one of 10 job categories:
 1. Executive or senior level officials/managers
 2. First or mid-level officials/managers
 3. Professionals
 4. Technicians
 5. Sales workers
 6. Administrative support workers
 7. Craft workers
 8. Operatives
 9. Laborers and helpers
 10. Service workers
 - If employee worked in more than one job category in 2023, select job category for which the employee did the majority of their work in the snapshot period
 - Additional guidance in the [FAQs \(Part V.B\)](#)

Payroll employee report – Step 4 (slide 3 of 9)

4. For all California employees in the snapshot period, identify each employee's establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker

- Employer assigns each employee to one of seven race/ethnicity categories:
 - Hispanic/Latino
 - Non-Hispanic/Latino White
 - Non-Hispanic/Latino Black or African American
 - Non-Hispanic/Latino Native Hawaiian or Other Pacific Islander
 - Non-Hispanic/Latino Asian
 - Non-Hispanic/Latino American Indian or Alaskan Native
 - Non-Hispanic/Latino Two or More Races
- Employee voluntary self-identification is preferred method of identification
- Additional guidance in the [FAQs \(Part V.B\)](#)

Payroll employee report – Step 4 (slide 4 of 9)

4. For all California employees in the snapshot period, identify each employee's establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Employer assigns each employee to one of three sex categories:
 - Female
 - Male
 - Nonbinary
 - Employee voluntary self-identification is preferred method of identification
 - Additional guidance in the [FAQs \(Part V.B\)](#)

Payroll employee report – Step 4 (slide 5 of 9)

4. For all California employees in the snapshot period, identify each employee's establishment, job category, race/ethnicity, sex, **pay in 2023**, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Identify employee's pay in 2023 by what is reported in Box 5 of the employee's W-2
 - If wages are not reported in Box 5, use Box 1 for that employee and note this in the associated clarifying remarks field
 - Do not annualize pay for any employee who did not work the entire calendar year
 - Additional guidance in the [FAQs \(Part V.C\)](#)

Payroll employee report – Step 4 (slide 6 of 9)

4. For all California employees in the snapshot period, identify each employee’s establishment, job category, race/ethnicity, sex, pay in 2023, **pay band**, hours worked in 2023, hourly rate, and status as a remote worker
 - Using the employee’s W-2 Box 5 earnings, identify each employee’s “pay band” among the following:

1. \$19,239 and under	5. \$41,080 – \$53,039	9. \$112,320 – \$144,559
2. \$19,240 – \$24,959	6. \$53,040 – \$68,119	10. \$144,560 – \$186,159
3. \$24,960 – \$32,239	7. \$68,120 – \$87,359	11. \$186,160 – \$239,199
4. \$32,240 – \$41,079	8. \$87,360 – \$112,319	12. \$239,200 and over
 - Additional guidance in the [FAQs \(Part V.C\)](#)

Payroll employee report – Step 4 (slide 7 of 9)

4. For all California employees in the snapshot period, identify each employee's establishment, job category, race/ethnicity, sex, pay in 2023, pay band, **hours worked in 2023**, hourly rate, and status as a remote worker
 - Employer identifies the number of hours each employee worked in 2023 (not only during the snapshot period)
 - Non-exempt employees: Use timesheets or other records
 - Exempt employees: Use timesheets or other records, if available; if not, use proxy methodology
 - Include hours on leave paid by the employer (such as vacation or sick time)
 - Do not annualize hours for any employee who did not work the entire calendar year
 - Additional guidance in the [FAQs \(Part V.D\)](#)

Payroll employee report – Step 4 (slide 8 of 9)

4. For all California employees in the snapshot period, identify each employee's establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Calculate each employee's hourly rate by dividing their W-2 Box 5 earnings by the number of hours the employee worked
 - Example: if an employee's W-2 Box 5 earnings is \$100,000 and the employee worked 2,080 hours, the employee's hourly rate is \$100,000 divided by 2,080 or \$48.08

Payroll employee report – Step 4 (slide 9 of 9)

4. For all California employees in the snapshot period, identify each employee’s establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and **status as a remote worker**
 - Employer identifies whether each employee qualifies as a “remote worker”
 - For pay data reporting purposes, “remote worker” means an employee who is entirely remote, teleworking, or home-based, and has no expectation to regularly report in person to a physical establishment to perform work duties
 - Employees in hybrid roles or (partial) teleworking arrangements expected to appear in person to perform work at a particular establishment for any portion of time during the snapshot period would not be considered remote workers for pay data reporting purposes
 - Additional guidance in the [FAQs \(Part V.A\)](#)

Payroll employee report – Steps 5 and 6

5. Group employees with the same establishment, job category, race/ethnicity, sex, and pay band
 - Some groups may be a group of one if no other employee in the establishment shares that employee's job category, pay band, race/ethnicity, and sex
6. Calculate each group's total hours worked in 2023
 - Add together the hours worked by each employee in the group

Payroll employee report – Step 7 (slide 1 of 2)

7. Calculate each group's mean and median hourly rates
 - To calculate the group's mean hourly rate: add the individual hourly rates for each employee in the group, and then divide that sum by the number of employees in the group
 - To calculate the group's median hourly rate: order the individual hourly rates of each employee in the group from smallest to largest, and then select the middle number

Payroll employee report – Step 7 (slide 2 of 2)

7. Calculate each group's mean and median hourly rates
 - Example: Employees A, B, and C are the only three employees grouped in the same establishment, job category, race/ethnicity, and sex combination; Employee A's hourly rate is \$20.00, Employee B's hourly rate is \$24.00, and Employee C's hourly rate is \$25.00
 - The mean hourly rate for the group would be \$23.00
 - The median hourly rate for the group would be \$24.00
 - Additional guidance in the [FAQs \(Part V.E\)](#)

Payroll employee report – Steps 8 and 9

8. Count the number of employees in the group who qualify as a remote worker (see previous slide for definition of remote worker)
9. Gather additional information about the employer and its establishments, such as:
 - The employer's address on file with the California Employment Development Department (EDD)
 - Total employees in the United States and in California
 - FEIN, SEIN, NAICS code, DUNS number, and whether the employer is a state contractor

Payroll employee report – Step 10 (slide 1 of 2)

10. Register in the portal and build the report

- First, in the “Employer Info and Submission Info” section of the portal, provide information about the employer and, if any, affiliated companies included in the report
- Next, in the “Establishment and Employee Details” section, provide establishment and employee information as well as any clarifying remarks
 - Do this by uploading an Excel file using CRD’s template (recommended method), uploading a .CSV file following instructions in the user guide, or using the portal’s fillable forms
 - Excel templates: <https://calcivilrights.ca.gov/paydatareporting/pdr-excel-templates/>

Payroll employee report – Step 11

11. Correct any errors identified by the portal, and then certify and submit the report by May 8, 2024

- Employer's official must certify that the report is accurate and was prepared in accordance with CRD's instructions
- Professional Employer Organizations (PEOs) and Human Resource Outsourcing Organizations (HROs) may assist in preparing and may file pay data reports on behalf of a client employer, but an official of the client employer must certify the report
- See [FAQs \(Part VI\)](#) for more information about PEOs and HROs

Payroll employee report – Step 12

12. Employer reviews its pay data report and its pay practices to ensure compliance with equal pay and antidiscrimination laws
 - To assist the employer with their self-assessment, the portal will provide visualizations of the certified data submitted by the employer



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4. Basic steps for a labor contractor employee report

Labor contractor employee report – Key terms

- Labor contractor employee report – The type of pay data report by which a client employer annually reports data on their labor contractor employees to CRD
- Labor contractor employee – An individual on a labor contractor’s payroll for whom the labor contractor is required to withhold federal social security taxes from that individual’s wages, including full-time and part-time employees, and who performs labor for a client employer within the client employer’s usual course of business
- Client employer – A private individual, entity, or other person as defined by Government Code section 12925 (including one or more entities acting in concert) that has workers hired through labor contractors
- Labor contractor – An individual or entity that supplies, either with or without a contract, a client employer with workers to perform labor within the client employer’s usual course of business
- Establishment – An economic unit producing goods or services

Labor contractor employee report – Key terms

- Reporting year – calendar year 2023 is this year’s “reporting year”
 - A pay data report due by May 8, 2024, reports information from calendar year 2023
- Snapshot period – single pay period between 10/1/2023 and 12/31/2023
 - Snapshot period is picked by the employer, working with its labor contractor(s), to identify the labor contractor employees to be reported on
 - If more than one labor contractor, snapshot period does not need to be the same for each labor contractor
 - Snapshot period is not the period of time for identifying a labor contractor employee’s pay or hours worked
 - Does not matter whether a labor contractor employee was paid during the snapshot period; it only matters whether they were working for the client employer during the snapshot period
 - Additional guidance in the [FAQs \(Part IV.B\)](#)

Labor contractor employee report – Step 1 (slide 1 of 2)

1. Determine whether the employer – that is, the client employer – is required to file a labor contractor employee report for reporting year 2023
 - Is the employer a “private” employer (i.e., not governmental)? If yes, proceed
 - Did the employer have 100 labor contractor employees inside and outside of California in 2023 (across all labor contractors, not per labor contractor)? If yes, proceed
 - An employer has the requisite number of labor contractor employees if the employer:
 - » Used 100+ labor contractor employees in the “snapshot period”
 - » Regularly used 100+ labor contractor employees in 2023
 - » Was affiliated with other companies and together they used 100+

Labor contractor employee report – Step 1 (slide 2 of 2)

1. Determine whether the employer – that is, the client employer – is required to file a labor employee report for reporting year 2023
 - Did the employer have at least one labor contractor employee in 2023 who worked in California and/or was assigned to a California establishment? If yes, proceed
 - Example: An employer that had 50 full-time labor contractor employees inside California and 50 part-time labor contractor employees outside of California during the reporting year would be required to submit a Labor Contractor Employee Report
 - Full-time and part-time employees are counted the same
 - Additional guidance in the [FAQs \(Part IV.C\)](#)

Labor contractor employee report – Step 2 (slide 1 of 3)

2. Determine the snapshot period and identify the California labor contractor employees who will be reported on
 - Snapshot period is a single pay period between 10/1/2023 and 12/31/2023
 - Snapshot period is picked by the employer, working with its labor contractor(s), to identify the labor contractor employees to be reported on
 - If more than one labor contractor, snapshot period does not need to be the same for each labor contractor
 - Snapshot period is not the period of time for identifying a labor contractor employee's pay or hours worked
 - See previous slide for more information on the snapshot period

Labor contractor employee report – Step 2 (slide 2 of 3)

2. Determine the employer's snapshot period and identify the California labor contractor employees who will be reported on
 - Labor contractor employees assigned to California establishments and/or who work from California must be reported on
 - Non-California labor contractor employees are not reported on
 - Example 1: Employer with 5,000 labor contractor employees working across 10 establishments in California
 - Report would include all 5,000 labor contractor employees, reported by establishment *and by labor contractor*
 - If 100 of these labor contractor employees were working remotely (in California or beyond), the employer's report would still cover all 5,000 workers, and the 100 remote workers would be assigned by the employer to their associated establishment

Labor contractor employee report – Step 2 (slide 3 of 3)

2. Determine the snapshot period and identify the California labor contractor employees who will be reported on
 - Example 2: Employer has one California establishment with 60 labor contractor employees (with 10 workers teleworking from Texas during the snapshot period) and one Texas establishment with 60 labor contractor employees (with 10 workers teleworking from California during the snapshot period)
 - Report would include (1) data for their California establishment that covers all 60 labor contractor employees, including those teleworking from Texas; and (2) data for their Texas establishment that covers only the labor contractor employees teleworking from California
 - Employer may not report the 50 labor contractor employees assigned to the Texas establishment
 - Additional guidance in the [FAQs \(Part IV.D\)](#)

Labor contractor employee report – Step 3

3. Determine which establishments the employer has and gather information about each establishment
 - “Establishment” is economic unit producing goods or services
 - Examples: a factory, office, store, mine, or a team of workers who work entirely remotely and do not have a physical office
 - More than one establishment may exist in an office or other physical location
 - A multiple-establishment employer’s headquarters is a distinct establishment, reported in the same manner as other establishments
 - An employer decides which establishments it has
 - To the greatest extent possible, while following the guidance above, employer should utilize the same establishments that it uses for federal EEO-1 reporting
 - Additional guidance in the [FAQs \(Part V.A\)](#)

Labor contractor employee report – Step 4 (slide 1 of 9)

4. For all California labor contractor employees in the snapshot period, identify each employee's labor contractor, establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - For each labor contractor employee, identify the labor contractor that provided the worker to the client employer
 - Labor contractors are required to provide necessary information to the client employer

Labor contractor employee report – Step 4 (slide 2 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee's labor contractor, establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - See previous slide for definition of “establishment”
 - Employer assigns each labor contractor employee to one of its establishments – i.e., the establishment to which the worker formally reports in the snapshot period
 - If a labor contractor employee reports to more than one establishment during the snapshot period, assign the person to the establishment to which they report for the majority of their work
 - Additional guidance in [FAQs \(Part V.A\)](#)

Labor contractor employee report – Step 4 (slide 3 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee's labor contractor, establishment, **job category**, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Employer assigns each labor contractor employee to one of 10 job categories:
 1. Executive or senior level officials/managers
 2. First or mid-level officials/managers
 3. Professionals
 4. Technicians
 5. Sales workers
 6. Administrative support workers
 7. Craft workers
 8. Operatives
 9. Laborers and helpers
 10. Service workers
 - If employee worked in more than one job category in 2023, select job category for which the employee did the majority of their work in the snapshot period
 - Additional guidance in the [FAQs \(Part V.B\)](#)

Labor contractor employee report – Step 4 (slide 4 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee's labor contractor, establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Employer assigns each labor contractor employee to one of seven race/ethnicity categories:
 - Hispanic/Latino
 - Non-Hispanic/Latino White
 - Non-Hispanic/Latino Black or African American
 - Non-Hispanic/Latino Native Hawaiian or Other Pacific Islander
 - Non-Hispanic/Latino Asian
 - Non-Hispanic/Latino American Indian or Alaskan Native
 - Non-Hispanic/Latino Two or More Races
 - Employee voluntary self-identification is preferred method of identification
 - Additional guidance in the [FAQs \(Part V.B\)](#)

Labor contractor employee report – Step 4 (slide 5 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee's labor contractor, establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Employer assigns each labor contractor employee to one of three sex categories:
 - Female
 - Male
 - Nonbinary
 - Employee voluntary self-identification is preferred method of identification
 - Additional guidance in the [FAQs \(Part V.B\)](#)

Labor contractor employee report – Step 4 (slide 6 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee's labor contractor, establishment, job category, race/ethnicity, sex, **pay in 2023**, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Identify labor contractor employee's pay in 2023 by what is reported in Box 5 of the employee's W-2
 - If a labor contractor employee has worked for more than one client employer over the course of 2023, their W-2 Box 5 wages should be allocated respectively to each client employer, based on the wages for work performed for that client employer
 - If wages are not reported in Box 5, use Box 1 for that employee and note this in the associated clarifying remarks field
 - Do not annualize pay for any employee who did not work the entire calendar year
 - Additional guidance in the [FAQs \(Part V.C\)](#)

Labor contractor employee report – Step 4 (slide 7 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee’s labor contractor, establishment, job category, race/ethnicity, sex, pay in 2023, **pay band**, hours worked in 2023, hourly rate, and status as a remote worker
 - Using the employee’s W-2 Box 5 earnings, identify each employee’s “pay band” among the following:

1. \$19,239 and under	1. \$41,080 – \$53,039	5. \$112,320 – \$144,559
2. \$19,240 – \$24,959	2. \$53,040 – \$68,119	6. \$144,560 – \$186,159
3. \$24,960 – \$32,239	3. \$68,120 – \$87,359	7. \$186,160 – \$239,199
4. \$32,240 – \$41,079	4. \$87,360 – \$112,319	8. \$239,200 and over
 - If a labor contractor employee has worked for more than one client employer over the course of the calendar year, their W-2 Box 5 wages should be allocated respectively to each client employer, based on the wages for work performed for that client employer
 - Additional guidance in the [FAQs \(Part V.C\)](#)

Labor contractor employee report – Step 4 (slide 8 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee's labor contractor, establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Employer identifies the number of hours each employee worked in 2023 (not only during the snapshot period)
 - Non-exempt employees: Use timesheets or other records
 - Exempt employees: Use timesheets or other records, if available; if not, use proxy methodology
 - Include hours on leave paid by labor contractor (such as vacation or sick time)
 - Do not annualize hours for any employee who did not work the entire calendar year
 - If a labor contractor employee has worked for more than one client employer over the course of the calendar year, their hours worked should be allocated respectively to each client employer, based on the hours of work performed for that client employer
 - Additional guidance in the [FAQs \(Part V.D\)](#)

Labor contractor employee report – Step 4 (slide 9 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee's establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, hourly rate, and status as a remote worker
 - Calculate each labor contractor employee's hourly rate by dividing their W-2 Box 5 earnings by the number of hours the employee worked
 - Example: if an employee's W-2 Box 5 earnings is \$100,000 and the employee worked 2,080 hours, the employee's hourly rate is \$100,000 divided by 2,080 or \$48.08

Labor contractor employee report – Step 4 (slide 10 of 10)

4. For all California labor contractor employees in the snapshot period, identify each employee’s labor contractor, establishment, job category, race/ethnicity, sex, pay in 2023, pay band, hours worked in 2023, and **status as a remote worker**
 - Employer identifies whether each labor contractor employee qualifies as a “remote worker”
 - For these purposes, “remote worker” means an employee who is entirely remote, teleworking, or home-based, and has no expectation to regularly report in person to a physical establishment to perform work duties
 - Employees in hybrid roles or (partial) teleworking arrangements expected to appear in person to perform work at a particular establishment for any portion of time during the snapshot period would not be considered remote workers for pay data reporting purposes
 - Additional guidance in the [FAQs \(Part V.A\)](#)

Labor contractor employee report – Steps 5 and 6

5. Group employees with the same labor contractor, establishment, job category, race/ethnicity, sex, and pay band
 - Some groups may be a group of one if no other labor contractor employee in the establishment shares that employee's labor contractor, job category, pay band, race/ethnicity, and sex
6. Calculate each group's total hours worked in 2023
 - Add together the hours worked by each employee in the group

Labor contractor employee report – Step 7 (slide 1 of 2)

7. Calculate each group's mean and median hourly rates
 - To calculate the group's mean hourly rate: add the individual hourly rates for each employee in the group, and then divide that sum by the number of employees in the group
 - To calculate the group's median hourly rate: order the individual hourly rates of each employee in the group from smallest to largest, and then select the middle number

Labor contractor employee report – Step 7 (slide 2 of 2)

7. Calculate each group's mean and median hourly rates
 - Example: Employees A, B, and C are the only three employees grouped in the same establishment, job category, race/ethnicity, and sex combination; Employee A's hourly rate is \$20.00, Employee B's hourly rate is \$24.00, and Employee C's hourly rate is \$25.00
 - The mean hourly rate for the group would be \$23.00
 - The median hourly rate for the group would be \$24.00
 - Additional guidance in the [FAQs \(Part V.E\)](#)

Labor contractor employee report – Steps 8 and 9

8. Count the number of labor contractor employees in the group who qualify as a remote worker (see previous slide for definition of remote worker)
9. Gather additional information about the employer and its establishments, such as:
 - The employer's address on file with the California Employment Development Department (EDD)
 - Total employees in the United States and in California
 - FEIN, SEIN, NAICS code, DUNS number, and whether the employer is a state contractor

Labor contractor employee report – Step 10 (slide 1 of 2)

10. Register in the portal and build the report

- First, in the “Employer Info and Submission Info” section of the portal, provide information about the employer and, if any, affiliated companies included in the report
- Next, in the “Establishment and Employee Details” section, provide establishment and employee information as well as any clarifying remarks
 - Do this by uploading an Excel file using CRD’s template (recommended method), uploading a .CSV file following instructions in the user guide, or using the portal’s fillable forms
 - Excel templates: <https://calcivilrights.ca.gov/paydatareporting/pdr-excel-templates/>

Labor contractor employee report – Step 10 (slide 2 of 2)

- Excel template shown below shows birds-eye view of “Employee and Establishment Details”
 - Each row represents a single employee grouping
 - Each establishment may have multiple rows, depending on the number of labor contractors used there and workforce’s composition

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
	Establishment Name*	Address	Address	City*	State*	ZIP Code	NAICS Code	Major Activity	Total Number of Labor Contractor Employees*	was a California Pay Data Report filed for this establishment	was an EEO-1 Report filed for this establishment	is this establishment the employer's headquarter	Labor Contractor Name*	Labor Contractor FEIN*	Snapshot - Begin Date*	Snapshot - End Date*	Job Category*	Race/Ethnicity/Sex*	Pay Band*	Number of Employees*	Number of employees that do not work remote	Number of remote employees located within California	Number of remote employees located outside of California	Mean - Hourly Rate*	Median - Hourly Rate*	Total Hours*	Row-Level Clarifying Remarks	
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Labor contractor employee report – Step 11

11. Correct any errors identified by the portal, and then certify and submit the report by May 8, 2024

- Employer's official must certify that the report is accurate and was prepared in accordance with CRD's instructions
- Labor contractors, professional Employer Organizations (PEOs), and Human Resource Outsourcing Organizations (HROs) may assist in preparing and may file pay data reports on behalf of a client employer, but an official of the client employer must certify the report
- See [FAQs \(Part VI\)](#) for more information about PEOs and HROs

Labor contractor employee report – Step 12

12. Employer reviews its pay data report and its pay practices to ensure compliance with equal pay and antidiscrimination laws
 - To assist the employer with their self-assessment, the portal will provide visualizations of the certified data submitted by the employer

Labor contractor employee report – Additional guidance in the FAQs

- “Usual course of business” as used in definition of labor contractor ([Part IV.E](#))
- When do labor contractors need to supply necessary data to client employers? ([Part IV.E](#))
- Questions regarding prime contractors and subcontractors ([Part IV.E](#))
- Other FAQs



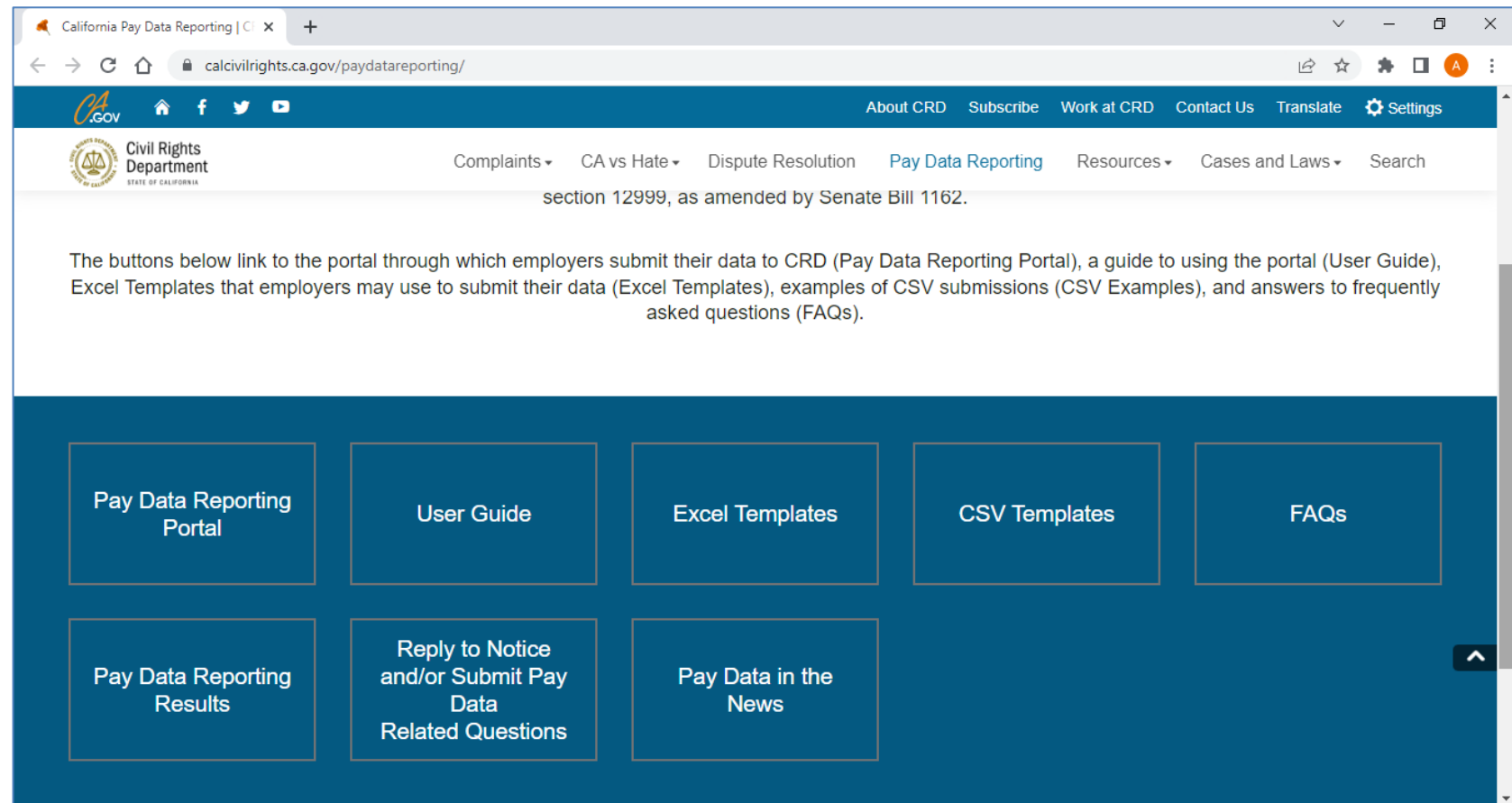
Civil Rights
Department
STATE OF CALIFORNIA

Education and Outreach

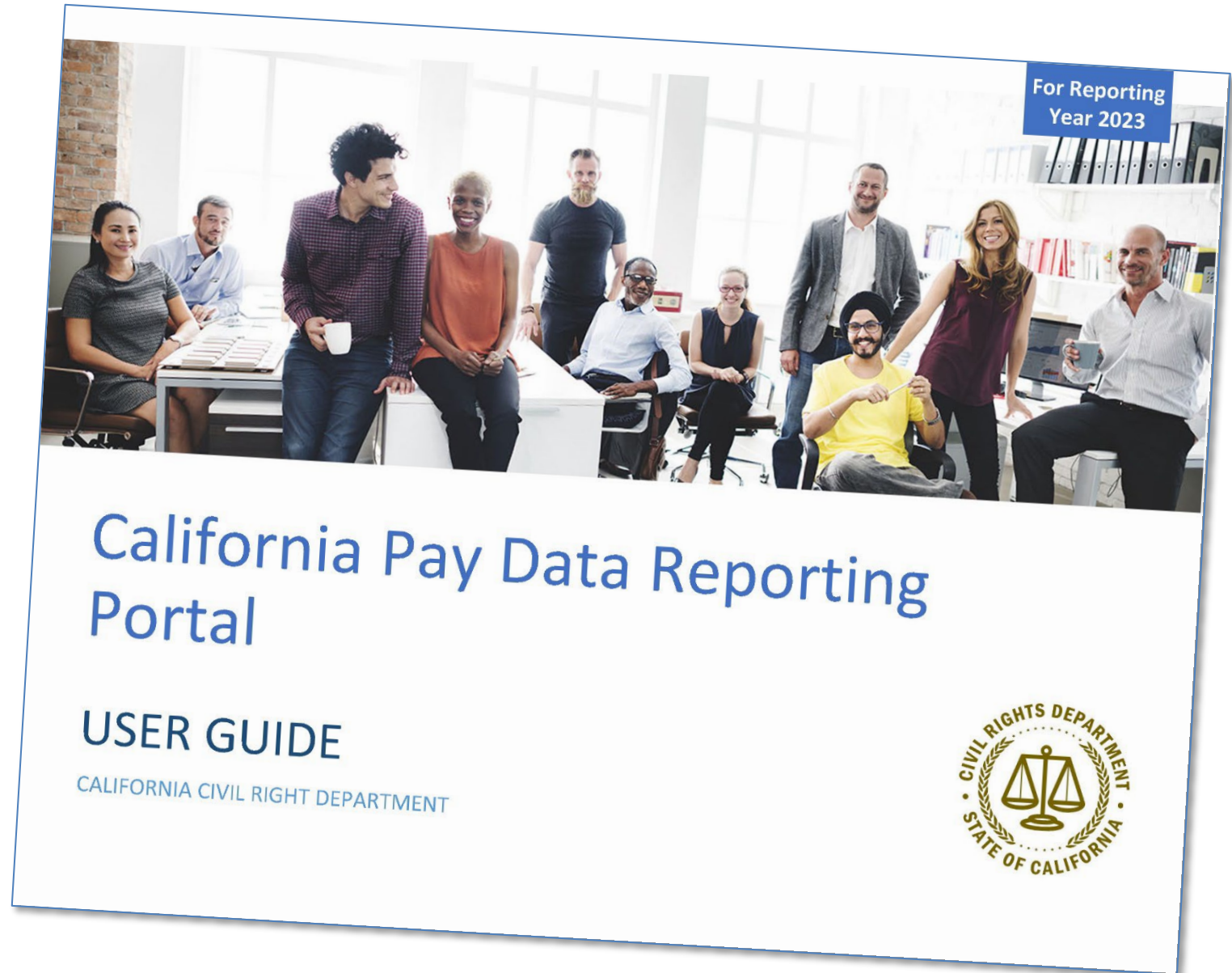
5. Pay data reporting resources

Pay data reporting: Access to the portal and other resources


- To access the portal, click on the blue box labelled “Pay Data Reporting Portal” at <https://calcivilrights.ca.gov/paydatareporting/>



Pay data reporting: User guide to portal



Pay data reporting: Excel templates



The screenshot shows a web browser window with the URL calcivilrights.ca.gov/paydatareporting/pdr-excel-templates/. The page header includes the Civil Rights Department logo and navigation links: About CRD, Subscribe, Work at CRD, Contact Us, Translate, and Settings. A main navigation bar contains icons for Complaints, CA vs Hate, Dispute Resolution, Pay Data Reporting, Resources and Laws, News and Cases, and Search. The main content area features the title "Pay Data Reporting - Excel Templates" and a paragraph explaining the reporting requirements for private employers with 100 or more payroll or labor contractor employees. It provides a link to <https://calcivilrights.ca.gov/paydatareporting/> for more information.

FOR REPORTING YEAR 2023 (REPORTS DUE MAY 8, 2024)

- [PDR Excel Template – Payroll Employees.xlsx](#)
- [PDR Excel Template – Labor Contractor Employees.xlsx](#)

For a detailed explanation of the filing requirements for both types of Pay Data Reports, please refer to the FAQs for pay data reporting here: <https://calcivilrights.ca.gov/paydatareporting/faqs/>

Payroll employee report – Excel template has instructions and examples

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W		
	Establishment Name*	Address Line 1*	Address Line 2	City*	State*	ZIP Code*	NAICS Code*	Major Activity*	Total Number of Payroll Employees at Establishment*	Was a California Pay Data Report filed for this establishment?	Was an EEO-1 Report filed for this establishment?	Is this establishment the employer's headquarters?*	Job Category*	Race/Ethnicity/Sex*	Pay Band*	Number of Employees*	Number of employees that do not work remotely*	Number of remote employees located within California*	Number of remote employees located outside of California*	Mean - Hourly Rate*	Median - Hourly Rate*	Total Hours*	Row-Level Clarifying Remarks		
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Labor contractor employee report – Excel template has instructions and examples

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
	Establishment Name*	Address	Address	City*	State*	ZIP Code	NAICS Code	Major A	Total Number of Labor Contractor Employees	was a California Pay Data Report filed for this establishment	was an EEO-1 Report filed for this establishment	is this establishment the employer's headquarters	Labor Contractor Name*	Labor Contractor FEIN*	Snapshot - Begin Date*	Snapshot - End Date*	Job Category*	Race/Ethnicity/Sex*	Pay Band*	Number of Employees*	Number of employees that do not work remotely	Number of remote employees located within California	Number of remote employees located outside of California	Mean - Hourly Rate*	Median - Hourly Rate*	Total Hours*	Row-Level Clarifying Remarks	
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PayDataReport

Instructions

Example - Single Establishment

Example - Multi Establishment



Pay data reporting: FAQs



The screenshot shows a web browser window with the URL calcivilrights.ca.gov/paydatareporting/faqs/. The page header includes the CA.GOV logo, social media icons, and navigation links: About CRD, Subscribe, Work at CRD, Contact Us, Translate, and Settings. The main navigation menu features icons and labels for: Complaints, CA vs Hate, Dispute Resolution, Pay Data Reporting, Resources and Laws, News and Cases, and Search. The page title is "California Pay Data Reporting: Frequently Asked Questions" with a subtitle "Updated for the 2023 Reporting Year (reports due May 8, 2024)". The publication date is February 1, 2024. The main text explains that California law requires private employers of 100 or more employees and/or 100 or more workers hired through labor contractors to annually report pay, demographic, and other workforce data to the Civil Rights Department (CRD). It provides a link to the [California Pay Data Reporting](#) page for more information and contact details for PayDataReporting@calcivilrights.ca.gov. An important announcement for the 2023 reporting year (reports due May 8, 2024) states that updated resources, including Excel templates, .CSV examples, a user guide, and the portal, are available as of February 1, 2024, at www.calcivilrights.ca.gov/paydatareporting.

Publication date: February 1, 2024

California law requires private employers of 100 or more employees and/or 100 or more workers hired through labor contractors to annually report pay, demographic, and other workforce data to the Civil Rights Department (CRD). Please visit the [California Pay Data Reporting](#) page to access the online portal that employers must use to submit their annual reports to CRD, a user guide to the portal, templates that employers can use to create their reports, and other resources. Below, please find answers to frequently asked questions. You can email PayDataReporting@calcivilrights.ca.gov if you have additional questions not answered below.

Important Announcements for the 2023 Reporting Year (reports due May 8, 2024)

- [Updated resources](#): New versions of the pay data reporting Excel templates, .CSV examples, user guide, and portal are available as of February 1, 2024, at www.calcivilrights.ca.gov/paydatareporting.

Pay data reporting: URLs

Pay data reporting homepage: <https://calcivilrights.ca.gov/paydatareporting/>

- Access to portal, user guide, FAQs, Excel templates, .CSV examples, aggregate results, and other resources
- Portal: <https://pdr.civilrights.ca.gov/s/>
- FAQs: <https://calcivilrights.ca.gov/paydatareporting/faqs/>
 - Additional questions not addressed in the FAQs? Write to: PayDataReporting@calcivilrights.ca.gov
- Excel templates: <https://calcivilrights.ca.gov/paydatareporting/pdr-excel-templates/>