California Pay Data Reporting Reporting Year 2024

Instructions for Completing Payroll Employee Reports using 2024 Excel Templates

Section 1. Overview

For reports covering the 2024 Reporting Year, you <u>must</u> use pay data reporting Excel templates or CSV examples issued for the current reporting year. Do not use Excel templates or CSV examples from prior years; the portal will reject submissions based on outdated versions of the templates. New versions of the pay data reporting Excel templates, CSV examples, template instructions, handbook, user guide, FAQs, training slides, and portal are available February 3, 2025, at www.calcivilrights.ca.gov/paydatareporting. Pay data reports covering the 2024 Reporting Year are due by Wednesday, May 14, 2025. The guidance provided by CRD is to assist employers in complying with Government Code § 12999, but it does not constitute legal advice.

Section 2. Step-by-Step Instructions to Complete Payroll Employee Reports using Excel Templates

The following is a basic overview of the process for Payroll Employee Reports; employers must follow CRD's specific instructions provided in the handbook, portal, user guide, template, FAQs, and elsewhere in these instructions.

1. Determine whether the employer is required to file a Payroll Employee Report for Reporting Year 2024 by counting the total number of payroll employees inside and outside of California in 2024. If the employer has 100 or more payroll employees, and at least one California employee, the employer is required to file, and, thus, proceed through the following steps.
2. Download and read the 2024 California Pay Data Reporting Handbook, which provides detailed guidance on which payroll employees and establishments must be reported, as well as how to report or calculate employees' job category, race, ethnicity, sex, pay band, mean hourly rate, median hourly rate, and hours worked during the reporting year. Download the 2024 California Pay Data Reporting Handbook from https://calcivilrights.ca.gov/paydatareporting/handbook.
3. Determine the employer's "Snapshot Period" to identify the California payroll employees ("employees") who will be included in the report. Employees assigned to California establishments and/or who work from California must be reported on. Non-California employees are not reported on.
4. Determine which establishments the employer has and gather information about each establishment.

5. For all employees in the Snapshot Period, identify each employee's establishment, job category, race, ethnicity, sex, pay in 2024, pay band, hours worked in 2024, and remote worker status (whether or not they worked remotely).
6. Within each establishment, group employees who have the same job category, race/ethnicity/sex, and pay band combination ("employee group"). Some groups may be a group of one if no other employee in the establishment shares that employee's job category, race/ethnicity/sex, and pay band.
7. Within each employee group in each establishment, identify the number of workers who were remote workers during the Snapshot Period.
8. Within each employee group in each establishment, calculate the group's mean hourly rate and the group's median hourly rate.
9. Within each employee group in each establishment, calculate the total hours worked by the group during the reporting year.
10. Download the new version of the Excel template for payroll employees for Reporting Year 2024 from https://calcivilrights.ca.gov/paydatareporting/exceltemplates.
11. Open the 2024 Excel template for payroll employees and select the "Pay Data Report" worksheet tab (i.e., tab) and follow instructions in Section 3 ("Instructions for Single-Establishment and Multiple-Establishment Employers") before proceeding to the next step.
12. Ensure that the "Pay Data Report" tab is the first tab in the workbook and save the workbook.
13. Gather additional information about the employer and its establishments, including the employer's address on file with the California Employment Development Department (EDD), total number of employees in the United States, total number of employees in California, Federal Employer Identification Number (FEIN), California Employer Identification Number (SEIN), North American Industry Classification System (NAICS) code(s), DUNS Number, and whether the employer is a state contractor.
14. Register in the portal and build the report. First, in the portal, provide information about the employer and, if applicable, its parent company, as well as information on all affiliated entities included in the report (Employer Info and Submission Info). Next, provide establishment-level and employee-level information (Establishment Information and Employee Detail) by uploading an Excel file by using CRD's template.
15. Provide any clarifying remarks in the relevant field(s) and correct any errors identified by the portal.
16. Certify the final report and submit it by Wednesday, May 14, 2025. In order to file a Payroll Employee Report or a Labor Contractor Employee Report, an official of the employer filing the report must certify that the employer's report is accurate and was prepared in accordance with CRD's instructions. While an employer may designate its own certifying official, the certifying official must have knowledge of the information contained in the report (or have had that information provided to them by someone with knowledge of the information contained in the report), must have reviewed the report and be able to certify its accuracy, and must be authorized to file the report on behalf of the employer.

Section 3. Instructions for Single-Establishment and Multiple-Establishment Employers

Whether an employer is a single- or multiple-establishment employer, each employer submits a single Payroll Employee Report. For examples of single- and multiple-establishment employer reports, please refer to the "Example - Single Establishment" or the "Example - Multi Establishment" tabs.

1. In the "Pay Data Report" tab, navigate to a vacant row (starting on row 2).
2. Enter information about the establishment in columns A-L. See field descriptions, code values, and code definitions in Appendix A.
3. For each employee group within the establishment, enter information about employees in columns M-W. See field descriptions, code values, and code definitions in Appendix B.
    a. Assign the employee group's job category in column M.
    b. Assign the employee group's race/ethnicity/sex in column N.
    c. Assign the employee group's pay band in column O.
    d. Report the number of employees in the same employee group in column P.
    e. Report the number of employees in the same employee group who do not work remotely from their assigned establishment, work remotely while located in California, and work remotely while located outside of California in columns Q-S.
    f. Enter the employee group's calculated mean hourly rate and median hourly rate in columns T-U.
    g. Enter the calculated total hours worked by the employee group during the reporting year in column V.
4. Using the next vacant row in the tab, repeat steps 1-3 for each additional employee group for employees who work at the establishment.
5. For multiple-establishment employers, navigate to the next vacant row in the tab and repeat steps 1-4 for each additional establishment. A multiple-establishment employer must report on all of its establishments, regardless of the number of employees at a given establishment.

Appendix A. Establishment Information: Field Names, Code Values, and Code Definitions

Field	Format	Type	Maximum Length	Values, Remarks, and Other Instructions	Required?
Establishment Name (Column A)		Alphanumeric	100	Enter the name of the establishment (e.g., a factory name, office name/location, store name/location, or mine location).	Yes
Address Line 1 (Column B)		Alphanumeric	200	Enter address line 1 of the establishment.	Yes
Address Line 2 (Column C)		Alphanumeric	200	Enter address line 2 of the establishment.	No
City (Column D)		Alphanumeric	50	Enter city of the establishment.	Yes
State (Column E)	XX	Alphanumeric	2	Enter establishment two-letter state code. If the employer needs a value that is not a US State or the District of Columbia, select "OT."	Yes
ZIP Code (Column F)	99999	Numeric	5	Enter the 5-digit ZIP code of the establishment.	Yes
NAICS Code (Column G)	999999	Numeric	6	Enter the 6-digit North American Industry Classification System (NAICS) code of the establishment. See https://www.census.gov/naics.	Yes
Major Activity (Column H)		Alphanumeric	500	Describe the major activity or activities of the establishment. Include the specific type of product or type of service provided, as well as the principal business or industrial activity. Be specific (e.g., manufacturing steel casings, retail grocer, wholesale plumbing supplies, title insurance, etc.).	Yes
Total Number of Payroll Employees at Establishment (Column I)	9999999999	Numeric	10	Enter the total number of payroll employees during the snapshot period at the establishment across all job categories, pay bands, races, ethnicities, and sexes. Include payroll employees working both inside and outside of California.	Yes
Was a California Pay Data Report filed for this establishment last year? (Column J)	"Yes" or "No"	Alphanumeric	3	Enter "Yes" if the employer submitted a California Pay Data Report in the year prior to the current reporting year. Enter "No" if the employer did not submit a California Pay Data Report in the year prior to the current reporting year.	Yes
Was an EEO-1 Report filed for this establishment last year? (Column K)	"Yes" or "No"	Alphanumeric	3	Enter "Yes" if the employer submitted any type of federal EEO-1 report in the year prior to the current reporting year for this establishment. Enter "No" if the employer did not submit any type of federal EEO-1 report in the year prior to the current reporting year for this establishment.	Yes

Field	Format	Type	Maximum Length	Values, Remarks, and Other Instructions	Required?
Is this establishment the employer's headquarters? (Column L)	"Yes" or "No"	Alphanumeric	3	Every employer has one and only one headquarters. Enter "Yes" if this establishment is the employer's headquarters. Enter "No" if this establishment is not the employer's headquarters.	Yes

Appendix B. Employee Detail: Field Names, Code Values, and Code Definitions

Field	Format	Type	Maximum Length	Values, Remarks, and Other Instructions	Required?
Job Category (Column M)	99	Numeric	2	Enter one of the following Job Category codes: 1 - Executive or senior level officials and managers 2 - First or mid-level officials and managers 3 - Professionals 4 - Technicians 5 - Sales workers 6 - Administrative support workers 7 - Craft workers 8 - Operatives 9 - Laborers and helpers 10 - Service workers All jobs should be classified in one of these ten categories. Follow EEOC guidance for assigning employees to job categories.	Yes

Field	Format	Type	Maximum Length	Values, Remarks, and Other Instructions	Required?
Race/Ethnicity/Sex (Column N)	XXX	Alphanumeric	3	Enter one of the following Race/Ethnicity/Sex codes: A10 - Hispanic/Latino - Male A20 - Hispanic/Latino - Female A30 - Hispanic/Latino - Non-Binary B10 - Non-Hispanic/Non-Latino - Male - White B20 - Non-Hispanic/Non-Latino - Male - Black or African American B30 - Non-Hispanic/Non-Latino - Male - Native Hawaiian or Pacific Islander B40 - Non-Hispanic/Non-Latino - Male - Asian B50 - Non-Hispanic/Non-Latino - Male - American Indian or Alaska Native B60 - Non-Hispanic/Non-Latino - Male - Multiracial and/or Multiethnic B70 - Non-Hispanic/Non-Latino - Male - Middle Eastern or North African C10 - Non-Hispanic/Non-Latino - Female - White C20 - Non-Hispanic/Non-Latino - Female - Black or African American C30 - Non-Hispanic/Non-Latino - Female - Native Hawaiian or Pacific Islander C40 - Non-Hispanic/Non-Latino - Female - Asian C50 - Non-Hispanic/Non-Latino - Female - American Indian or Alaska Native C60 - Non-Hispanic/Non-Latino - Female - Multiracial and/or Multiethnic C70 - Non-Hispanic/Non-Latino - Female – Middle Eastern or North African D10 - Non-Hispanic/Non-Latino - Non-Binary - White D20 - Non-Hispanic/Non-Latino - Non-Binary - Black or African American D30 - Non-Hispanic/Non-Latino - Non-Binary - Native Hawaiian or Pacific Islander D40 - Non-Hispanic/Non-Latino - Non-Binary - Asian D50 - Non-Hispanic/Non-Latino - Non-Binary - American Indian or Alaska Native D60 - Non-Hispanic/Non-Latino - Non-Binary - Multiracial and/or Multiethnic D70 - Non-Hispanic/Non-Latino - Non-Binary - Middle Eastern or North African	Yes

Field	Format	Type	Maximum Length	Values, Remarks, and Other Instructions	Required?
Pay Band (Column O)	99	Numeric	2	Enter one of the following Pay Band codes: 1 - $19,239 and under 2 - $19,240 – $24,959 3 - $24,960 – $32,239 4 - $32,240 – $41,079 5 - $41,080 – $53,039 6 - $53,040 – $68,119 7 - $68,120 – $87,359 8 - $87,360 – $112,319 9 - $112,320 – $144,559 10 - $144,560 – $186,159 11 - $186,160 – $239,199 12 - $239,200 and over To identify the particular pay band in which to count a payroll employee, use the earnings shown in "Box 5 – Medicare wages and tips" of the employee's IRS Form W-2. If any employee has wages not reported in Box 5, use W-2 Box 1 for that employee and note this in the associated remarks field.	Yes
Number of Employees (Column P)	9999999999	Numeric	10	Enter the total number of payroll employees during the snapshot period with the specified combination of Job Category, Race/Ethnicity/Sex, and Pay Band. Note the relationship between columns P, Q, R, and S (P=Q+R+S).	Yes
Number of employees that do not work remotely (Column Q)	9999999999	Numeric	10	If this establishment is in California, enter the number of non-remote payroll employees during the snapshot period with the specified combination of Job Category, Race/Ethnicity/Sex, and Pay Band assigned to and physically working at this establishment. If this establishment is not in California, enter zero. Note the relationship between columns P, Q, R, and S (P=Q+R+S).	Yes

Field	Format	Type	Maximum Length	Values, Remarks, and Other Instructions	Required?
Number of remote employees located within California (Column R)	9999999999	Numeric	10	If this establishment is in California, enter the number of remote payroll employees during the snapshot period with the specified combination of Job Category, Race/Ethnicity/Sex, and Pay Band assigned to this California establishment if a remote worker's state of residence is California. If this establishment is not in California, enter the number of remote payroll employees during the snapshot period with the specified combination of Job Category, Race/Ethnicity/Sex, and Pay Band assigned to this non-California establishment where the remote worker's state of residence is California. Note the relationship between columns P, Q, R, and S (P=Q+R+S).	Yes
Number of remote employees located outside of California (Column S)	9999999999	Numeric	10	If this establishment is in California, enter the number of remote payroll employees during the snapshot period with the specified combination of Job Category, Race/Ethnicity/Sex, and Pay Band assigned to this California establishment if a remote worker's state of residence is not in California. If this establishment is not in California, enter zero. Note the relationship between columns P, Q, R, and S (P=Q+R+S).	Yes
Mean - Hourly Rate (Column T)	9999999999	Numeric	10	The mean hourly rate is calculated by adding the individual hourly rates for each payroll employee in the employee group, then dividing that sum by the number of payroll employees in the group.	Yes
Median - Hourly Rate (Column U)	9999999999	Numeric	10	The median hourly rate is calculated by ordering the individual hourly rate for each payroll employee in the employee group from smallest to largest and selecting the middle number.	Yes
Total Hours (Column V)	9999999999	Numeric	10	Enter the total hours worked by all the payroll employees reported in column P (i.e., all of the payroll employees with the specified combination of Job Category, Race/Ethnicity/Sex, and Pay Band in this row) during the reporting year. Round to the nearest whole number.	Yes

Field	Format	Type	Maximum Length	Values, Remarks, and Other Instructions	Required?
Row-Level Clarifying Remarks (Column W)		Alphanumeric	500	Enter any clarifying remarks for the entire row.	No