California Pay Data Reporting: Frequently Asked Questions on Pay Data Reporting Templates for Reporting Year 2025

This document is only valid for Reporting Year 2025 (reports due May 13, 2026).

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The California Civil Rights Department (CRD) published preliminary versions of pay data reporting templates for Reporting Year 2025 (2025 preliminary templates) as a precursor to the wider collection of pay data reporting resources scheduled for release in February 2026. This document serves as an accompaniment to the 2025 preliminary templates by providing answers to frequently asked questions.

CRD provides information to assist employers in filing pay data reports required by Government Code section 12999. The information provided in this document, and in any other materials produced by CRD, is for informational purposes only. It does not, and is not intended to, constitute legal advice or establish any enforceable rights, defenses, obligations, or substantive policy. Employers are responsible for ensuring their compliance with applicable state and federal laws. If you have questions about your legal obligations, consult an attorney.

1. What new data fields will I need for Reporting Year 2025?

For Reporting Year 2025, pay data reports should include employees' exemption status, employment type, and weeks worked during the reporting year. For more information about these new fields, please refer to the following frequently asked questions provided in this document:

- "How do I report employees' exemption status?"
- "How do I report employees' employment type?"
- "How do I calculate employees' weeks worked during the reporting year?"

2. Where can I find the operative pay data reporting templates for Reporting Year 2025?

In February 2026, when the pay data portal opens for Reporting Year 2025, CRD will be posting pay data reporting resources (i.e., operative versions of the templates and FAQ, handbook, user guide, and other supplemental resources to

be used for Reporting Year 2025) for filers at <u>calcivilrights.ca.gov/paydatareporting</u>. That release will include the operative pay data by establishment templates that employers may use for their actual filing for Reporting Year 2025.

In the interim, to assist filers, CRD has provided preliminary versions of the templates for pay data by establishment. The 2025 preliminary templates are a simplified version of the operative templates and are intended to help filers become familiar with the expected format and data fields for Reporting Year 2025. The preliminary versions of the pay data reporting templates can be found at ca.gov/paydatareporting/preliminarytemplates. Important: The 2025 preliminary templates are subject to change and are intended for planning purposes only. They should not be filed with CRD.

3. How do I report employees' exemption status?

Covered employers, which are employers required to file a payroll employee report and/or a labor contractor employee report, should identify whether each California employee is exempt from the minimum wage and overtime pay provisions of the California Industrial Welfare Commission wage orders and/or the federal Fair Labor Standards Act. Employers should classify each California employee into one of two categories according to their exemption status: "Exempt" or "Non-exempt."

4. How do I report employees' employment type?

Covered employers should classify each California employee into one of three employment types: "Full-time," "Part-time," or "Intermittent."

An employee who is assigned to regularly work full-time hours under the employer's standard or alternative workweek schedule would fall under the "Full-time" employment type.

An employee who is assigned to regularly work less than full-time hours under the employer's standard or alternative workweek schedule would fall under the "Part-time" employment type. An employee who is assigned to periodically or irregularly work full-time or parttime hours, under the employer's standard or alternative workweek schedule, would fall under the "Intermittent" employment type.

5. How do I calculate employees' weeks worked during the reporting year?

Covered employers should identify the number of weeks worked by each California employee during the reporting year. This includes weeks during which the employee was on any form of paid time off (such as vacation time, sick time, or holiday time).

For each establishment, covered employers should identify the number of California employees in each employee group created by classifying employees based on race/ethnicity, sex, job category, pay band, exemption status, and employment type.

Once a covered employer has identified the employee group for each of its California employees in the snapshot period, the employer should then aggregate the total weeks worked during the reporting year for all the California employees in the same employee group. The resulting number should be entered as the Total Annual Weeks Worked. If an employee does not share the same employee group of any other employee in the establishment, the employer would report a count of one employee and report the number of weeks worked during the reporting year by that employee alone.

In reporting on labor contractor employees, weeks worked includes the actual number of weeks worked by the labor contractor employee for the reporting client employer.

6. How do I calculate hours worked during the reporting year for exempt employees?

When calculating total hours worked during the reporting year for an exempt California employee, employers should use the actual hours worked by the employee, if the employer maintains such timesheets or other records, plus the hours the employee was on any form of paid time off.

If the employer does not maintain records of the actual hours worked by an exempt employee, then hours worked includes the employee's total number of days actually worked during the reporting year, plus the total number of days the employee was on any form of paid time off, multiplied by the average number of hours worked per day by the employee. The average number of hours worked per day may be a reasonable estimation based on available information.

Similar to calculations for Total Annual Weeks Worked, the employer should aggregate the total hours worked during the reporting year for all the California employees in the same employee group. The resulting number should be entered as the Total Annual Hours Worked.

In reporting on labor contractor employees, hours worked includes the actual number of hours worked by the labor contractor employee for the reporting client employer.

7. How do I calculate hours worked during the reporting year for non-exempt employees?

Hours worked for non-exempt California employees include the number of actual hours worked by the employee, plus the hours the employee was on any form of paid time off. Covered employers should use timesheets or other records maintained by the employer to calculate the actual hours worked by the employee.

Similar to calculations for Total Annual Weeks Worked, the employer should aggregate the total hours worked during the reporting year for all the California employees in the same employee group. The resulting number should be entered as the Total Annual Hours Worked.

In reporting on labor contractor employees, hours worked includes the actual number of hours worked by the labor contractor employee for the reporting client employer.