



Civil Rights Department

STATE OF CALIFORNIA

CALIFORNIA PAY DATA REPORTING FAQ REPORTING YEAR 2025

Introduction

Please visit the California Pay Data Reporting page (calcivilrights.ca.gov/paydatareporting) to access resources for Reporting Year 2025, including the online pay data portal for employers to submit their annual reports to the California Civil Rights Department (CRD), a pay data reporting handbook, a user guide to the pay data portal, and pay data reporting templates. Below, please find 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 any questions about your legal obligations, consult an attorney.

Do I have a pay data reporting filing requirement?

California law requires covered employers to annually report pay, demographic, and other workforce data to CRD. Every private employer with 100 or more payroll employees, at least one of whom is a California employee, is required to file a payroll employee report with the department annually. In addition, every private client employer with 100 or more labor contractor employees, at least one of whom is a California employee, is required to file a labor contractor employee report with the department annually.

An employer has 100 or more payroll employees or 100 or more labor contractor employees if either of the following conditions are met:

- (1) The employer has 100 or more payroll employees or labor contractor employees during the snapshot period selected by the employer for the reporting year; or
- (2) The employer has 100 or more payroll employees or labor contractor employees on a regular basis during the reporting year. “Regular basis” refers to a recurring need, even if such need is not constant. Seasonal employers who have 100 or more payroll employees and/or labor contractor employees during a particular time of the year on a recurring basis thus have 100 or more employees on a regular basis.

Any payroll employee or labor contractor employee who is employed during the snapshot period, or employed on a regular basis during the reporting year, is counted in determining whether an employer has 100 or more employees. This includes employees who work inside and outside of California, and employees who are on a paid or unpaid leave of absence from work (but otherwise work for the employer on a regular basis or would be working for the employer during the snapshot period).

During the snapshot period I selected, I had fewer than 100 employees. Do I still have to file a pay data report?

A private employer may have a filing requirement even if the employer has fewer than 100 employees during the snapshot period if certain conditions are met.

A private employer that has fewer than 100 employees during the snapshot period still meets the threshold employee size requirements that trigger a pay data reporting obligation if the employer has 100 or more payroll employees or labor contractor employees on a regular basis during the reporting year. For more information, see FAQ, “Do I have a pay data filing requirement?”

In addition, a private employer that has fewer than 100 payroll employees and/or fewer than 100 labor contractor employees is still a covered employer if it is part of an integrated enterprise and has 100 or more payroll employees and/or 100 or more labor contractor employees across all affiliated entities, at least one of whom is a California employee.

What is an integrated enterprise?

Whether two or more employers form an integrated enterprise is a legal question. If you are uncertain whether your business forms an integrated enterprise with another business(es), consult an attorney.

The factors to consider in determining whether separate entities form an integrated enterprise include, but are not limited to:

- (1) The degree of interrelation between the operations of multiple entities, including but not limited to common offices, common payroll preparation, common bank accounts, common internal computing networks, common internet domains, or other shared facilities or equipment.
- (2) The degree to which the entities share common management.
- (3) The degree to which the entities have centralized control of labor relations, including but not limited to authority to make personnel decisions, such as hiring and firing, and control over daily business procedures.
- (4) The degree of common ownership or financial control over the entities.

How do I file a pay data report?

Covered employers submit their pay data report(s) to CRD through the California Pay Data Reporting Portal (pay data portal) at pdr.calcivilrights.ca.gov. For additional details, see the 2025 California Pay Data Reporting Handbook (handbook) section entitled “How to file” at (calcivilrights.ca.gov/paydatareporting/handbook).

What is the deadline for submitting a pay data report to CRD?

The deadline for submitting pay data reports to CRD is on or before the second Wednesday of May of each year. For pay data reports covering Reporting Year 2025, the submission deadline is May 13, 2026.

If CRD has not received a required report by the deadline, CRD may seek a court order requiring the employer to comply with California’s pay data reporting requirements. Failure to file required reports may result in an employer having to pay costs associated with such compliance orders as well as monetary penalties. For additional details, see the handbook section entitled “Failure to file.”

How can a new user file a pay data report on behalf of an employer?

A new user can file a pay data report on behalf of an employer by accessing the pay data portal at pdr.calcivilrights.ca.gov, clicking on “Register,” and providing the information requested. Once registered, log in to the pay data portal to “Start a Submission” and select the appropriate reporting year. For additional details, see the 2025 California Pay Data Reporting User Guide (user guide) section entitled “Logging into the pay data portal.”

How does a new or different user file a pay data report for an employer that already has an existing account in the pay data reporting portal?

If a new or different user will be filing a pay data report on behalf of an employer that has previously filed, that individual should register for a new account. (See FAQ, “How can a new user file a pay data report on behalf of an employer?”) Then, the user can start a pay data report submission, select the reporting year, and choose to “Link to an existing employer account.” The user will then be asked to enter the employer’s FEIN, California SEIN, and the pay data report number or submission details from a previously filed report. This process links the user to the employer’s account and enables them to submit a pay data report on the employer’s behalf.

Can I combine my payroll employees and labor contractor employees in one pay data report?

No. Do not combine payroll employees and labor contractor employees in one pay data report. Pay data pertaining to payroll employees is reported on a payroll employee report. Pay data pertaining to labor contractor employees is reported on a labor contractor

employee report. Please note that each kind of report has specific requirements, and the pay data reporting templates for payroll employees and labor contractor employees are not the same. Therefore, if an employer meets the reporting thresholds for both categories, the employer will ultimately submit two kinds of pay data reports: one for payroll employees and one for labor contractor employees.

I have employees that work at multiple establishments within the company. Which establishment should I use to report their pay data?

All California payroll employees and labor contractor employees must be reported by the establishment to which they are assigned during the relevant snapshot period. This includes employees who are either (1) assigned to an establishment that is physically located in the State of California or (2) physically located in California, on a routine basis or with some degree of regularity, while performing any job duty, including by working remotely in California for a non-California establishment.

An employee who reports to more than one establishment during the snapshot period should be reported by the establishment where they spent the greatest portion of their working hours. Additional information regarding reporting establishments for remote employees in particular can be found at FAQ, “How do I report remote employees?”

Employees may not be reassigned to different establishments for the purposes of avoiding reporting pay data.

Important: An employee’s home address is not considered an establishment and should not be disclosed in any pay data report submitted to CRD.

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?](#)

Where can I find codes and code descriptions for Job Category, Race/Ethnicity/Sex, Pay Band, Exemption Status, and Employment Type?

Codes and code descriptions for Job Category, Race/Ethnicity/Sex, Pay Band, Exemption Status, and Employment Type can be found in Appendix C (“Data file upload specifications”) of the handbook. Reference the handbook (calcivilrights.ca.gov/paydatareporting/handbook) for additional information.

How do I report employees’ exemption status?

Covered employers (those who are 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.”

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 part-time hours, under the employer’s standard or alternative workweek schedule, would fall under the “Intermittent” employment type.

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.

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.

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.

How do I report remote employees?

Remote employees should be reported by the establishment where they are assigned to conduct business for reporting purposes.

If a remote employee is not assigned to and does not report to any physical establishment, the employee should be reported by the establishment to which the employee's manager reports or is assigned.

If an employee does not report to an establishment and the employee's manager also does not report to an establishment, then the employee (and their manager) should be reported by the employer's headquarters.

If an employer operates entirely remotely and does not have any physical establishments or headquarters, the employer should report the establishment address as where the business is legally registered.

Should an employer's pay data report include only their California employees or all employees?

A "California employee" refers to an employee who is either (1) assigned to an establishment that is physically located in the State of California or (2) physically located in California, on a routine basis or with some degree of regularity, while performing any job duty, including by working remotely in California for a non-California establishment.

Reporting Requirement: California and Non-California Employees

An employer must count California and non-California employees in determining whether it has 100 or more employees to trigger a pay data reporting requirement.

Reporting Payroll Employee and Labor Contractor Employee Data: Only California Employees

With regard to the employee data to be reported for each establishment, however, covered employers should only be reporting the pay and demographic information for their California employees.

I work for a parent company. May I file a single pay data report for the parent company that also covers our affiliated entities?

Yes, a parent company may file a single pay data report covering affiliated entities within its integrated enterprise.

Private employers that are part of an integrated enterprise may either:

- (1) File a pay data report that includes only their own data, or
- (2) Coordinate with a parent company or another affiliated entity within the integrated enterprise to ensure that their employer's pay data is reported as part of the other entity's pay data report.

If a parent company and other affiliated companies do not legally constitute a single integrated enterprise, each company must file a separate report.

If a parent company and affiliated entities file a single pay data report, the designated parent company should be listed as the employer in the "Employer Information" section of the pay data portal.

If a parent company files a single report covering all affiliated entities within its integrated enterprise, the parent company should list all affiliated entities in the "Affiliated Company" section of the pay data portal. The parent company should provide the full legal name, FEIN, SEIN, SOS number, and headquarters address for each affiliated entity.

The "Establishment and Employee Detail" section would cover all of the parent company's and affiliated entities' establishments with California employees.

Important: A parent company should only provide information on affiliated entities that are being included in the pay data report being filed. A covered affiliated entity not included in the parent company's pay data report should file a separate report and should denote that it has a parent company in the "Employer Information" section of the pay data portal.

How do I reset my password on the pay data portal?

To reset your password, follow these steps:

- (1) Go to the pay data portal login page, pdr.calcivilrights.ca.gov.
- (2) Select "Forgot Password."
- (3) Enter your username and select "Reset Password."
- (4) An email will be sent to the address associated with your account. Open the email and follow the link to reset your password.

I'm getting an error on the pay data portal and cannot proceed. What should I do?

Please refer to the current reporting year's user guide (calcivilrights.ca.gov/paydatareporting/userguide) for assistance with common technical issues.

Here are some common file upload errors:

- CSV formatting issues: For CSV files, ensure your data does not include commas.
- Invalid dropdown values: Values for select fields, including Job Category, Race/Ethnicity/Sex, Pay Band, Exemption Status, and Employment Type, must be a value selectable from the dropdown menu in the pay data portal.
- Incorrect hours format: Hours must be entered as positive whole numbers. For example: 1214 and not 1214.34.

For additional support, email us at: paydatareporting@calcivilrights.ca.gov.