



Civil Rights
Department
STATE OF CALIFORNIA

CALIFORNIA PAY DATA REPORTING
HANDBOOK
REPORTING YEAR 2025

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Disclaimer

The California Civil Rights Department (CRD) provides information to assist employers in filing pay data reports required by Government Code section 12999. The information provided in this 2025 California Pay Data Reporting Handbook (handbook), 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.

WARNING

Pay data reporting materials from previous years, including pay data reporting templates and user guides, should not be used. Any materials referenced should be for the current reporting year (i.e., Reporting Year 2025).

Overview of California Pay Data Reporting

California law¹ requires private employers of 100 or more payroll employees and private client employers of 100 or more labor contractor employees to annually report pay, demographic, and other workforce data on their employees² to CRD. CRD collects this pay data to promote employers' compliance with equal pay and anti-discrimination laws, as well as to support efforts by the state to efficiently identify wage patterns and effectively enforce anti-discrimination laws in the workplace.

Covered employers are required to annually report the number of individuals they employ by race/ethnicity, sex, job category, and annual earnings in accordance with Government Code section 12999. These data are collected electronically through CRD's online pay data portal (pay data portal). Employers should submit their data electronically to CRD's pay data portal through either manual data entry or the upload of a data file. Individual pay data reports submitted to CRD are confidential.

Who must file

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 CRD

¹ Government Code section 12999.

² "Employee" means an individual on an employer's payroll and for whom the employer is required to withhold federal social security taxes from that individual's wages, including full-time, part-time, and intermittent employees. As used in this handbook, the term "employee" may refer to a payroll employee, a labor contractor employee, or both.

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 CRD annually. A private employer's requirement to file a payroll employee report and/or a labor contractor employee report depends on its number of payroll employees and labor contractor employees and, if applicable, the number of payroll employees and labor contractor employees of any affiliated entities in the reporting year.

An employer has 100 or more payroll employees or 100 or more labor contractor employees if either of the following conditions are met: the employer has 100 or more payroll employees or labor contractor employees during the snapshot period³ selected by the employer for the reporting year; or the employer has 100 or more payroll employees or labor contractor employees on a regular basis during the reporting year.

In the former scenario, every payroll employee or labor contractor employee who is employed during the snapshot period is counted in determining whether an employer has 100 or more employees. In the latter scenario, every employee who is employed on a regular basis during the reporting year, is counted. The count includes employees who work inside and outside of California, as well as 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).

Additionally, a private employer that has fewer than 100 payroll employees and/or less than 100 labor contractor employees is still a covered employer if the employer owns, is owned by, and/or is affiliated with another employer such that the separate entities form an integrated enterprise and the integrated enterprise, collectively, employs 100 or more payroll employees and/or labor contractor employees. The factors to consider in determining whether separate entities form an integrated enterprise include, but are not limited to, the degree of interrelated operations, common management, centralized control of labor relations, and common ownership or financial control over the entities. If an integrated enterprise has 100 or more employees across all affiliated entities, at least one of whom is a California employee, all employers that are a part of the integrated enterprise are covered employers with a reporting obligation, regardless of the number of employees of any particular affiliated entity.

Pay data obligations of labor contractors

A labor contractor should provide all necessary pay data to its client employers in a timely manner.

³ The "snapshot period" is a single pay period of the employer's choice between October 1 and December 31 of each reporting year. Please refer to the section titled "What is the snapshot period?" in this handbook for more information on the snapshot period.

A labor contractor who uses a labor subcontractor to supply labor contractor employees to a client employer should ensure all necessary pay data from the labor subcontractor is provided to the client employer in a timely manner. The labor subcontractor should provide all necessary pay data to the client employer in a timely manner. The labor subcontractor's obligation is independent of the labor contractor's obligation. Each labor subcontractor is treated as a separate labor contractor for the purposes of reporting on labor contractor employees.

A labor contractor should cooperate with client employers to enable them to use the same or overlapping snapshot periods for each of its labor contractor employees and its payroll employees.

Please note that, in addition to providing all necessary pay data to its client employers, if a labor contractor or labor subcontractor is a private employer with 100 or more employees, then the labor contractor or labor subcontractor would also be considered a covered employer and required to file a pay data report for its own employees.

When to file

CRD's pay data collection for Reporting Year 2025 is scheduled to open on Monday, February 2, 2026. Under Government Code section 12999(a), the deadline for submitting pay data reports with CRD is the second Wednesday of May each year. The deadline to submit pay data reports for Reporting Year 2025 is Wednesday, May 13, 2026. The latest updates and resources for the current reporting year are available at calcivilrights.ca.gov/paydatareporting.

How to file

Pay data reports are submitted to CRD through CRD's online pay data portal. The pay data portal is accessible at pdr.calcivilrights.ca.gov. Only pay data reports submitted and certified through the pay data portal will be accepted. CRD will not accept reports by email or in hard copy.

Pay data reports are electronically submitted through CRD's pay data portal by either (1) manual data entry or (2) a data file upload. Employers may use the manual data entry option to directly enter pay data into the pay data portal's fillable forms. Employers may use the data file upload option to upload a data file. Additional information regarding data file upload specifications can be found in Appendix C of the handbook.

To file a pay data report, a new user can begin by accessing the pay data portal at pdr.calcivilrights.ca.gov, clicking on "Register," and providing the information requested, including parent company information, if applicable. Once registered, the user can log in to the pay data portal to "Start a new Submission" and select the appropriate reporting year. Then, the user creates either a payroll employee report and/or labor contractor employee report, depending on the employer's reporting obligations. If any employer is obligated to

submit both report types, it must create and submit the payroll employee report separately from the labor contractor employee report.

A pay data report covers a single employer, its component establishments (if it has more than one establishment), and the pay and demographic information for the California payroll employees and/or labor contractor employees assigned to those establishments.

Private employers that are part of an integrated enterprise may file a report by any of the following methods: filing a pay data report regarding only their own data; or coordinating with a parent company or another affiliated entity that is part of the integrated enterprise to ensure that the employer's pay data is reported as part of the other entity's pay data report.

It is important to remember that CRD's pay data reporting portal has fields for an employer to inform CRD that it has a parent company or an affiliated entity. Providing this information, when applicable, including the employer's full legal name and Federal Employer Identification Number (FEIN), helps CRD identify whether the employee pay data submitted relates to one or more employers in an integrated enterprise.

Only affiliated entities that meet the criteria for an integrated enterprise may file a combined report covering multiple affiliated entities, but they are not required to do so. Affiliated entities that do not meet the threshold for an integrated enterprise must each file a separate pay data report.

What is an establishment?

An establishment is a single economic unit producing goods or services or a similar single physical location where workers are assigned to conduct business for reporting purposes. An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed (e.g., factory, mill, store, hotel, movie theater, mine, farm, airline terminal, sales office, warehouse, or central administrative office). **An employee's home address is not an establishment and should not be reported on a pay data report.**

Whether the employer is a single-establishment or multiple-establishment employer, it submits one payroll employee report and/or one labor contractor employee report, depending on its reporting requirements. All establishments in California or to which California-based employees are assigned must be reported, regardless of size, as Government Code section 12999 does not differentiate by establishment size. The headquarters is considered a distinct establishment and should be reported in the same manner along with other establishments as applicable.

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

All California employees must be reported by the establishment to which they are assigned during the relevant snapshot period. Generally, this will align with the establishment that employers report for federal EEO-1 purposes. 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.

What is the snapshot period?

The snapshot period is a single pay period between October 1 and December 31 of the reporting year.⁴ The snapshot period is selected by an employer and used to determine which employees an employer must provide data about including pay, race/ethnicity, sex, and job category.

For the labor contractor employee report, CRD recommends that a client employer, which is ultimately responsible for the labor contractor employee report, collaborate with each of its labor contractors to select a single pay period between October 1 and December 31 of the reporting year to serve as the snapshot period. Although CRD encourages client employers with multiple labor contractors to use the same or overlapping snapshot periods for each labor contractor, the snapshot period does not need to be the same for each labor contractor.

For both report types, an employer has 100 or more employees if either the employer has 100 or more employees during the snapshot period selected by the employer for the reporting year or the employer has 100 or more employees on a regular basis during the reporting year.

Reporting employer data

Each employer should register and create an employer account in CRD's pay data portal to file pay data reports. Each employer at the time it creates its employer account should provide the following information:

1. The employer's name. Please provide the employer's full legal name. Acronyms and abbreviations should not be used unless they are a part of the employer's full legal name.
2. The employer's FEIN.
3. The employer's State Employer Identification Number (SEIN).
4. The employer's North American Industry Classification System (NAICS) code.
5. The employer's California Secretary of State (SOS) number.
6. The address the employer has registered with the California Employment Development Department (EDD).
7. If the employer has a parent company, the employer should provide the parent company's name, FEIN, SEIN, NAICS code, SOS number, and address registered with the EDD.
8. Any other information specified by CRD for the purpose of identifying the employer.

⁴ Government Code section 12999(b)(4).

Each employer required to submit a payroll employee report should also provide the following information:

1. The address of the employer's headquarters, if different from the address the employer has registered with EDD.
2. The employer's total number of payroll employees in the United States.
3. The employer's total number of California payroll employees.
4. The employer's total number of establishments.
5. The employer's total number of California establishments.
6. The snapshot period the employer has used in preparing the payroll employee report.
7. For an integrated enterprise filing a single pay data report that includes data for two or more affiliated entities, the name, FEIN, SEIN, SOS number, and headquarters address for each affiliated entity included in the report.

Each client employer required to submit a labor contractor employee report also should provide the following information:

1. The address of the client employer's headquarters, if different from the address the client employer has registered with EDD.
2. The client employer's total number of labor contractor employees supplied by one or more labor contractors in the United States.
3. The client employer's total number of California labor contractor employees.
4. The client employer's total number of establishments with workers supplied by a labor contractor.
5. The client employer's total number of California establishments with labor contractor employees.
6. The snapshot period the client employer has used in preparing the labor contractor employee report.
7. For an integrated enterprise filing a single pay data report that includes data for two or more affiliated entities, the name, FEIN, SEIN, SOS number, and headquarters address for each affiliated entity included in the report.

Reporting establishment data

For each establishment included in a pay data report, an employer should provide the following information:

1. The establishment's name. If reporting establishments for one or more affiliated entities within an integrated enterprise, then it would be helpful to identify the affiliated entity as part of the establishment's name.
2. The establishment's physical address.
3. The establishment's NAICS code.
4. A description of the establishment's major activity, meaning the primary economic activity of the establishment.
5. Whether the establishment is the employer's headquarters.

6. Whether the establishment was reported on a prior pay data report.
7. The total number of employees assigned to the establishment.

Reporting employee data

For each establishment, employers should identify the California payroll employees or California labor contractor employees (depending on the type of report being filed) in each employee group created by combinations of the reporting categories: race/ethnicity; sex; job category; and annual earnings in accordance with Government Code section 12999. In addition, employers should identify exempt and non-exempt status and the employment type (full-time, part-time, or intermittent status) for each California employee. For each establishment, once an employer has identified the employee group for each of its California employees in the snapshot period, the employer counts and reports the total number of employees within that employee group.

Reporting by race and ethnicity

Employers should report how many of their California employees fall into each of the following race/ethnicity categories: Hispanic or Latino, American Indian or Alaska Native (Not Hispanic or Latino), Asian (Not Hispanic or Latino), Black or African American (Not Hispanic or Latino), Middle Eastern or North African (Not Hispanic or Latino), Native Hawaiian or Pacific Islander (Not Hispanic or Latino), White (Not Hispanic or Latino), or Multiracial and/or Multiethnic (Not Hispanic or Latino). Employee self-identification is the preferred method of identifying race/ethnicity information. Employers should use their best efforts to obtain self-identified race/ethnicity information from employees to determine the appropriate race/ethnicity category.

If an employee declines to state their race/ethnicity, employers should still report the employee according to one of the race/ethnicity categories. In determining an employee's race/ethnicity, employers should use the following methods, in order of preference: (1) current employment records; (2) other reliable records or information; or (3) observer perception.

Race/ethnicity identification based on observer perception alone should only be used by employers as a last resort after using their best efforts to obtain race/ethnicity information from the employee voluntarily and from other reliable records. When an employer uses observer perception, the employer is recommended to utilize the clarifying remarks field to state that they have done so, stating for example: "The race/ethnicity of [number] employees in this employee grouping is being reported based on observer perception."

Descriptions of the race/ethnicity categories and additional information for reporting employee race/ethnicity for pay data reporting purposes are provided in Appendix B of this handbook.

Reporting by sex

Employers should report how many of their California employees are in the following sex categories: (1) female; (2) male; (3) non-binary. Under the Gender Recognition Act of 2017 (Senate Bill 179), California officially recognizes three genders: female, male, and non-binary. Therefore, employers should report employees' sex according to these three categories.

Employers should use their best efforts to obtain self-identified sex information from the reported employees to determine the appropriate sex category, including by relying on an employee's self-identified pronouns.

If an employee declines to state their sex, employers should still report the employee according to one of the three sex categories, using current employment records and other reliable records or information, such as the employee's self-identified pronouns.

Classifying employees' occupation into job categories

Employers must report each employee's job category according to one of the following job categories enumerated in Government Code section 12999, subdivision (b)(1):

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. Services workers

These job categories are consistent with the job categories used by the U.S. Equal Employment Opportunity Commission for EEO-1 Component 1 data collection. Employers may use the [California Pay Data Reporting Job Category Mapping Table](#) as a reference to categorize employees into one of these ten job categories.

If an employee worked in more than one of the job categories during the reporting year, the employer should assign that employee to the one job category for which they did the majority of their work during the snapshot period.

Classifying employees' annual earnings into pay bands

In addition to identifying the job category, race/ethnicity, and sex of each of its employees in the snapshot period, the employer reports an employee's annual earnings by pay band.

Employers must report each employee’s annual earnings according to one of the following pay bands⁵:

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 an employee, employers should report a payroll employee’s annual earnings based on the amount shown in Box 5 of the employee’s W-2,⁶ regardless of whether that amount is different than the employee’s annualized wage rate. If any employee has wages not reported in Box 5, employers should report the employee based on the amount shown in Box 1 of the employee’s W-2 and may note that action in the associated clarifying remarks field of the report.

Client employers that file a labor contractor employee report should report only the portion of the labor contractor employee’s annual earnings that is ascribable to the client employer completing the report. That is, if a labor contractor employee has worked for more than one client employer over the course of the reporting 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, for the purposes of reporting on their pay.

Reporting by exemption status

Covered employers 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.”

⁵ Government Code section 12999(b)(2). Pay band categories are based on the wage intervals used by the U.S. Bureau of Labor Statistics in the Occupational Employment Statistics survey. For more information, see BLS’ documentation on [Occupational Employment and Wage Statistics May 2024 Survey Methods](#).

⁶ For more information, see [Internal Revenue Service \(IRS\) instructions for reporting Medicare wages and tips \(box 5\) on an employee’s Form W-2](#).

Reporting by 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.

Reporting total annual hours worked

In addition to identifying the employee group created by classifying employees based on their race/ethnicity, sex, job category, annual earnings, exemption status, and employment type, employers should calculate and report the total hours worked by all California employees in that employee group during the reporting year.

For each establishment, the employer aggregates the total hours worked during the reporting year by all the California employees in the same employee group. The resulting number should be entered as the Total Annual Hours Worked. If an employee does not share the same employee group with any other employee in the establishment, the employer would report that employee’s total hours worked during the reporting year alone.

Employees employed for part of the year should still be accounted for if they were employed during the employer’s snapshot period. Hours worked for part-time employees, including those who work partial days or fewer than each day of the work week, are counted the same as hours worked for full-time employees for purposes of pay data reporting.

Hours worked include hours during which the employee was on any form of paid time off (such as vacation time, sick time, or holiday time). Employers should include time during which the employee was on any form of paid time off for which the employee was paid by the employer, because such pay will be included on the employee’s W-2.

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.

In reporting hours for exempt employees, if the employer maintains records (e.g., timesheets) of the actual hours worked by an exempt employee, then hours worked includes the number of actual hours worked by the employee, 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.

If the employer records the number of hours worked by some exempt employees but not others, the employer may report the actual hours worked for the tracked employees and may use a proxy for those whose hours are not tracked. An exempt employee's proxy total annual hours worked is calculated by multiplying the average hours worked per day by the employee by the total number of days worked by the employee during the reporting year (including days on which the employee was on any form of paid time off). The individual worker's proxy employee total hours should be summed with all other individual estimates for workers in the same job category, pay band, sex, and race/ethnicity combination. The proxy total annual hours worked is specifically for estimation purposes and should be used only when actual hours worked are not tracked.

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. If a labor contractor employee has worked for more than one client employer over the course of the reporting year, their hours worked should be allocated respectively to each client employer, based on the hours of work performed for that client employer.

Reporting total annual weeks worked

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.

Reporting mean and median hourly rates

Employers should provide the mean and median hourly rates of all employee groups in their payroll employee reports and labor contractor employee reports.

Hourly rate

An employee's hourly rate is the employee's total annual earnings for the entire reporting year, divided by the hours worked by that employee.

The employee's total annual earnings for the entire reporting year are determined via the same method as described in the section titled "Classifying employees' annual earnings into pay bands" of this handbook for determining an employee's annual pay. Employers should identify annual earnings based on the amount shown in Box 5 of the employee's W-2, regardless of whether that amount is different than the employee's annualized wage rate, and then divide those annual earnings by the hours worked by that employee during the entire reporting year. If an employee has wages not reported in IRS Form W-2 Box 5, use W-2 Box 1 for that employee's total annual earnings and divide that amount by the number of hours the employee worked during the entire reporting year.

Mean hourly rate

The mean hourly rate is the average hourly rate paid to employees in the same employee group, determined by adding together the hourly rates of each employee in the same employee group and dividing by the number of employees in the same employee group.

If there is only one employee in the employee group, that employee's hourly rate is reported as the mean hourly rate.

Median hourly rate

The median hourly rate paid to employees in the same employee group is determined by arranging the hourly rates of each employee in the same employee group from smallest to largest and, if there is an odd number of employees in the employee group, selecting the middle number. If there is an even number of employees in the employee group, the median hourly rate is calculated by taking the average of the two middle numbers.

If there is only one employee in the employee group, that employee's hourly rate is reported as the median hourly rate.

If there are only two employees in the employee group, the median hourly rate would be the same as the mean of their two hourly rates.

Additional labor contractor reporting

A client employer that files a labor contractor employee report should report the following information for each employee group reported:

1. The name and FEIN of the labor contractor that supplied the client employer with the labor contractor employees in that employee group.
2. The snapshot period used by the client employer with respect to that labor contractor.

A client employer should submit only one labor contractor employee report, even if it has multiple labor contractors. If a client employer has labor contractor employees supplied by multiple labor contractors, the employer's single report should include information from all their various labor contractors. For each labor contractor that supplied workers to the client employer during the reporting year, the client employer should report all its establishments to which California labor contractor employees were assigned during the snapshot period.

How to report NAICS codes

Employers should use the North American Industry Classification System (NAICS), maintained by the U.S. Office of Management and Budget, to identify the primary business activity of each of its establishments. An employer should report a valid six-digit NAICS code for both the employer and each California establishment of the employer. An employer can use the U.S. Census Bureau's NAICS search tool (census.gov/naics) to identify the correct six-digit NAICS code for each establishment.⁷ If an establishment operates in multiple industries, the employer should report the industry in which the greatest number of employees work.

How to report employer identification numbers

Federal Employer Identification Number (FEIN)

A Federal Employer Identification Number, also known as a Federal Tax Identification Number, is a unique, nine-digit number assigned by the U.S. Internal Revenue Service to businesses and other entities. Businesses are required to have a FEIN if they have employees or operate certain types of entities.⁸ For pay data reporting, an employer should provide its FEIN when filing a pay data report with CRD.⁹

State Employer Identification Number (SEIN)

A State Employer Identification Number (SEIN), also known as a California Identification Number, is a unique, eight-digit number issued by the EDD and used to identify employers. All employers operating in California with at least one employee paid more than \$100 in wages in a calendar quarter are required to register as an employer with the state and

⁷ A valid and complete NAICS code contains six digits. For more information, see the U.S. Census Bureau's NAICS search tool at census.gov/naics.

⁸ For more information on IRS-issued federal employer identification numbers, please visit the [IRS page for employer identification numbers](#) and review [IRS Publication 1635: Understanding Your EIN](#).

⁹ If an employer is a sole proprietor or other business entity without a FEIN and has a filing requirement for a Labor Contractor Employee report, then an alternate federal tax identification number, such as a Social Security Number, may be used.

obtain a state-issued SEIN.¹⁰ For pay data reporting, an employer should provide its SEIN when filing a pay data report with CRD.

California Secretary of State (SOS) number

The California Secretary of State (SOS) number is the entity identification number assigned by the SOS when an employer registers its business with the state. If an employer has an SOS number, the employer should provide its SOS number when filing a pay data report with CRD.

Third-party human resource organizations filing for client employers

Where a covered employer uses a co-employment arrangement with a Professional Employer Organization (PEO), which is an entity that provides human resources services to one or more employers, including through co-employment arrangements, or a similar third party, the covered employer nonetheless bears the sole obligation to comply with the pay data reporting requirements.

A PEO (or similar third-party) or labor contractor, if subject to California's pay data reporting requirement itself, must submit its own pay data report regarding its own establishments and employees, separate from any report it submits for a client employer. It may not submit a single pay data report for itself and a client employer.

How to report remote employees

Within each employee group in each establishment, employers must report the number of employees who do not work remotely, the number of employees working remotely in California for any establishment inside or outside of California, and the number of employees working remotely outside of California and assigned to a California establishment. All employees working remotely in California and/or assigned to a California establishment must be reported in an employer's pay data reports.

If an employee works remotely, they 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

¹⁰ For more information on obtaining a California state employer identification number from EDD, please visit EDD's "[Am I Required to Register as an Employer?](#)" page.

have any physical establishments or headquarters, the employer should report the establishment address as where the business is legally registered.

Under no circumstances should an employee's residential or home address be reported on any pay data report submitted to CRD.

Certification of pay data reports

To file a payroll employee report or a labor contractor employee report, an official employed by the employer must certify that the employer's report is complete and accurate. An employer may designate their 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 individuals with knowledge contained in the report), have reviewed the report and be able to certify its completeness and accuracy, and be authorized to file the report on behalf of the employer.

Third parties such as a PEO, a Human Resource Outsourcing organization (an entity that provides human resources services, such as payroll or similar services, to one or more employers), an accountant, or an attorney may prepare the report on behalf of an employer. However, only an official employed by the employer may certify the report, subject to the requirements specified above regarding certifying officials.

A certifying official may authorize another person to electronically file the certification on their behalf so long as they have complied with the other requirements for certification. The certifying official must provide their name, job title, address, phone number, and email address. If an employer identifies an individual other than the certifying official as the employer's contact person for communications regarding a pay data report, the employer must provide that individual's name, job title, address, phone number, and email address.

Correction of pay data reports

If an employer identifies an error in a certified pay data report prior to the filing deadline for that reporting year, the employer should decertify the incorrect report and submit a corrected report. If an employer identifies an error in a certified pay data report within seven (7) calendar days after the filing deadline for that reporting year, the employer should decertify the incorrect report and submit a corrected report. The employer is recommended to identify the corrected data and explain the correction in the relevant clarifying remarks field(s). If an employer identifies an error in a certified pay data report more than seven (7) calendar days after the filing deadline for that reporting year, the employer should contact CRD with a description of the error.

Separate collection and storage of employee data for pay data reporting

Any demographic information gathered by an employer or labor contractor pursuant to Government Code section 12999 shall be collected and stored separately from employee's personnel records.¹¹

Failure to file

Under Government Code section 12999(a), the deadline for submitting pay data reports with CRD is the second Wednesday of May of each year. For pay data reports covering Reporting Year 2025, the filing deadline is Wednesday, May 13, 2026.

Government Code section 12999(f) authorizes CRD to seek a court order requiring employers to comply with their annual pay data reporting requirements. Failure to file complete and accurate reports on or before the filing deadline may result in an employer having to pay costs associated with such compliance orders, including attorneys' fees, as well as monetary penalties. CRD is entitled to recover the costs associated with seeking such orders for compliance and, upon request by CRD, a court shall impose a civil monetary penalty of up to \$100 per employee upon any employer who fails to file the required report, with the penalties increasing to up to \$200 per employee upon any employer for a subsequent failure to file.

Additionally, if a client employer is unable to submit a complete and accurate report because a labor contractor has not provided the required pay data, the court may apportion an appropriate amount of penalties to any labor contractor that has failed to provide the pay data to the client employer.

Confidentiality

Government Code section 12999(g) prohibits officers and employees of CRD and the Division of Labor Standards Enforcement (DLSE) from making public "any individually identifiable information obtained pursuant to their authority under this section" before the initiation of an investigation or enforcement proceeding by DLSE or CRD that involves that information. Even then, disclosure is permitted only "to the extent necessary for purposes of the enforcement proceeding." For purposes of Government Code section 12999, "individually identifiable information" means data submitted under this section that is associated with a specific person or business.

In addition, Government Code section 12999(h) states that "[a]ny individually identifiable information submitted to the department pursuant to this section shall be considered

¹¹ Government Code section 12999(a)(3).

confidential information and not subject to disclosure pursuant to the California Public Records Act (Division 10 (commencing with section 7920.000) of Title 1).”

Pursuant to Government Code section 12999(i), “[CRD] may develop, publish on an annual basis, and publicize aggregate reports based on the data obtained pursuant to their authority under this section, provided that the aggregate reports are reasonably calculated to prevent the association of any data with any individual business or person.”

Appendix A. Key terms for pay data reporting

Key terms

“California employee” means 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.

“Client employer” means an employer that uses the labor of workers, supplied by one or more labor contractors, in the employer’s usual course of business.

“Covered employer” means an employer required to file a payroll employee report and/or a labor contractor employee report.

“CRD” means the California Civil Rights Department in accordance with Government Code section 12925, subdivision (b).

“Employee” means an individual on an employer’s payroll and for whom the employer is required to withhold federal social security taxes from that individual’s wages, including full-time, part-time, and intermittent employees.

“Establishment” means a single economic unit producing goods or services or a similar single physical location where workers are assigned to conduct business for reporting purposes.

“Exempt employee” means an employee who 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.

“FEIN” means a Federal Employer Identification Number, also known as a Federal Tax Identification Number, issued by the United States Internal Revenue Service.

“Headquarters” means the establishment that is the primary center of direction, control, and coordination for an employer.

“Hours worked” means both the hours an employee worked during the year and the hours during which the employee was on any form of paid time off for which the employee was paid by the employer (such as vacation time, sick time, or holiday time).

“Labor contractor” means 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.

“Labor subcontractor” means an individual or entity that supplies, either with or without a contract, a labor contractor with workers to supply that labor contractor’s client employer with workers to perform labor within the client employer’s usual course of business.

“Labor contractor employee” means an employee on a labor contractor’s payroll supplied by the labor contractor to a client employer, who performs labor for the client employer within the client employer’s usual course of business.

“Labor contractor employee report” means the pay data report required pursuant to Government Code section 12999 by which client employers annually report to the department pay data on their labor contractor employees.

“NAICS code” means the North American Industry Classification System code used to classify a business establishment, maintained by the United States Office of Management and Budget.

“Non-exempt employee” means an employee who is covered by the minimum wage and overtime pay provisions of the California Industrial Welfare Commission wage orders and/or the federal Fair Labor Standards Act.

“Pay data” means all data, including but not limited to pay information, that must be reported to the department in a pay data report.

“Pay data report” means a payroll employee report or a labor contractor employee report.

“Payroll employee” means an employee on a covered employer’s payroll.

“Payroll employee report” means the pay data report required pursuant to Government Code section 12999 by which employers annually report to the department pay data on their payroll employees.

“Pay data portal” means the online system maintained by the department through which covered employers must submit their pay data reports.

“Private employer” means any non-government employer.

“Reporting year” means the calendar year (January 1 through December 31) covered by a pay data report, which is the calendar year prior to the year in which the pay data report is due to the department.

“SEIN” means the State Employer Identification Number, also known as a California Identification Number, issued by the California Employment Development Department and used to identify an employer.

“Snapshot period” means a single pay period between October 1 and December 31 of each reporting year.

“SOS number” means the entity identification number that is assigned by the California Secretary of State when an employer registers its business with the state.

“Usual course of business” means the regular and customary work of a client employer. Isolated or one-time tasks are not within a client employer’s usual course of business. Regular and customary work includes work performed as part of the client employer’s customary business, so long as the work is performed on a routine basis or with some

degree of regularity. Regular and customary work also includes work reasonably necessary for the client employer's preservation, maintenance, or operation of the business, which is performed on a routine basis or with some degree of regularity, and which requires more than a brief or de minimis period of time to perform.

Appendix B. Race and ethnicity categories¹²

Description of race and ethnicity categories

American Indian or Alaska Native

Individuals with origins in any of the original peoples of North, Central, and South America, including, for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, and Maya.

Asian

Individuals with origins in any of the original peoples of Central or East Asia, Southeast Asia, or South Asia, including, for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, and Japanese.

Black or African American

Individuals with origins in any of the Black racial groups of Africa, including, for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, and Somali.

Hispanic or Latino

Includes individuals of Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, and other Central or South American or Spanish culture or origin.

Middle Eastern or North African¹³

Individuals with origins in any of the original peoples of the Middle East or North Africa, including, for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, and Israeli.

Native Hawaiian or Pacific Islander

Individuals with origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands, including, for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, and Marshallese.

¹² The U.S. Office of Management and Budget (OMB) maintains standards for race and ethnicity data, including definitions for race and ethnicity categories. In 2024, OMB released revised standards for data collection on race and ethnicity. For more information, see [OMB's 2024 updates to Statistical Policy Directive No. 15: Standards for Maintaining, Collecting, and Presenting Federal Data on Race and Ethnicity](#).

¹³ In 2024, OMB published revised race and ethnicity data standards, including adding Middle Eastern or North African (MENA) as a minimum reporting category for data on race and ethnicity, separate from the White category. Previously, OMB's definition for the White category included MENA. For Reporting Year 2025, employers should report race/ethnicity of MENA employees following OMB's revised standards.

White

Individuals with origins in any of the original peoples of Europe, including, for example, English, German, Irish, Italian, Polish, and Scottish.

Multiracial and/or Multiethnic

Individuals who identify with more than one of the above races/ethnicities (American Indian or Alaska Native, Asian, Black or African American, Middle Eastern or North African, Native Hawaiian or Pacific Islander, White) and who do not identify as Hispanic or Latino. For the purposes of this group, identifying as Hispanic or Latino and one or more of the other listed race/ethnicity groups does not qualify as Multiracial and/or Multiethnic for the purposes of pay data reporting.

Reporting employee race and ethnicity categories

Employers should report employees who identify with a single race/ethnicity to one of the race/ethnicity categories listed below. If an employee identifies as Hispanic or Latino, regardless of whether they identify with any other race/ethnicity, they should be reported in the “Hispanic or Latino” category. If an employee identifies with more than one race/ethnicity and does not identify as Hispanic or Latino, they should be reported in the “Multiracial and/or Multiethnic” category.

Hispanic or Latino

Report all employees who identify as Hispanic or Latino, regardless of whether they identify with any other race/ethnicity category, in the “Hispanic or Latino” category.

American Indian or Alaska Native (Not Hispanic or Latino)

Report all employees who identify as American Indian or Alaska Native and no other race/ethnicity, and who do not identify as Hispanic or Latino, in the “American Indian or Alaska Native” category.

Asian (Not Hispanic or Latino)

Report all employees who identify as Asian and no other race/ethnicity, and who do not identify as Hispanic or Latino, in the “Asian” category.

Black or African American (Not Hispanic or Latino)

Report all employees who identify as Black or African American and no other race/ethnicity, and who do not identify as Hispanic or Latino, in the “Black or African American” category.

Middle Eastern or North African (Not Hispanic or Latino)

Report all employees who identify as Middle Eastern or North African and no other race/ethnicity, and who do not identify as Hispanic or Latino, in the “Middle Eastern or North African” category.

Native Hawaiian or Pacific Islander (Not Hispanic or Latino)

Report all employees who identify as Native Hawaiian or Pacific Islander and no other race/ethnicity, and who do not identify as Hispanic or Latino, in the “Native Hawaiian or Pacific Islander” category.

White (Not Hispanic or Latino)

Report all employees who identify as White and no other race/ethnicity, and who do not identify as Hispanic or Latino, in the “White” category.

Multiracial and/or Multiethnic (Not Hispanic or Latino)

Report all employees who identify with more than one of the above non-Hispanic/non-Latino races/ethnicities (American Indian or Alaska Native, Asian, Black or African American, Middle Eastern or North African, Native Hawaiian or Pacific Islander, White), and who do not identify as Hispanic or Latino, in the “Multiracial and/or Multiethnic” category.

Appendix C. Data file upload specifications

Overview

Employers must submit pay data reports using one of two methods: (1) manual data entry directly in CRD’s portal or (2) data file upload using CRD’s data file upload specifications. Employers using the data file upload method should review the content in this handbook, which has been updated for Reporting Year 2025, prior to and in conjunction with using the data file upload specifications provided in the following sections. Operative versions of pay data reporting templates, CSV examples, user guide, FAQ, and pay data portal for the current reporting year are available at calcivilrights.ca.gov/paydatareporting.

Following the specifications detailed below will help to ensure a data file upload is accurately processed by the pay data portal. Please note, however, that these specifications are not exhaustive for purposes of achieving compliance with pay data reporting requirements. Employers are responsible for ensuring their compliance with applicable state and federal laws.

Data file requirements

This table specifies requirements for the data file containing an employer’s pay data by establishment.

Category	Description and remarks
File format	Accepted file formats for data files are .csv and .xlsx. If using an .xlsx format, ensure pay data by establishment is entered in the first tab in the workbook. If using a .csv format, ensure all commas are removed from columns/fields before uploading the data file.
File size limits	The maximum file size for a data file is 20 MB.
Header row	A header row denoting field names (i.e., first row with column headings) is required.

Specifications for individual pay data fields

This section provides the specifications for each field in the data file. Each data field in a payroll employee report and a labor contractor employee report is summarized in its respective table with the following headings:

Summary table field	Summary table field description
Col	The column letter the field occupies in the CSV (comma-separated values) or Excel file.
Field name	Name of the data field.
Type	The type of data permitted in the field: <ul style="list-style-type: none"> • A = “Alphabetic” • AN = “Alphanumeric” • D = “Date” • N = “Numeric”
Length	The maximum number of characters allowed.
Req	Whether the field is required on the data file: <ul style="list-style-type: none"> • Y = “Yes” • N = “No”
Possible values and remarks	Description of the values to be entered.

Field specifications for a payroll employee report

Col	Field name	Type	Length	Req	Possible values and remarks
A	Establishment Name	AN	100	Y	Enter the name of the establishment. If reporting establishments for one or more affiliated entities within an integrated enterprise, then it would be helpful to identify the affiliated entity as part of the establishment’s name.
B	Address Line 1	AN	200	Y	Enter the physical address for the establishment.
C	Address Line 2	AN	200	N	Enter additional address information for the establishment that does not fit in Address Line 1.

Col	Field name	Type	Length	Req	Possible values and remarks
D	City	A	50	Y	Enter the city of the establishment.
E	State	A	2	Y	Enter the two-letter state abbreviation for the establishment. Only abbreviations for the 50 states and District of Columbia are accepted. If the establishment is not in one of the 50 states or District of Columbia, enter "OT."
F	ZIP Code	N	5	Y	Enter the five-digit ZIP Code of the establishment.
G	NAICS Code	N	6	Y	<p>Enter the six-digit 2022 North American Industry Classification System (NAICS) code for the primary industry in which the establishment operates.</p> <p>If the establishment operates in several industries, the employer should provide the one NAICS code under which the largest number of employees work. Each establishment should have an appropriate NAICS code associated with it.</p> <p>To identify the correct NAICS code for each establishment, an employer can search using keywords for its business using the U.S. Census Bureau NAICS Search Tool at census.gov/naics.</p>
H	Major Activity	AN	500	Y	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.
I	Total Number of California Payroll Employees at Establishment	N	10	Y	<p>Enter the total number of California payroll employees at the establishment during the employer-selected snapshot period across all job categories, pay bands, races, ethnicities, and sexes. Include California payroll employees working both inside and outside of California.</p> <p>Only positive whole numbers are accepted.</p>
J	Was a California Pay Data Report Filed for This Establishment Last Year?	A	3	Y	<p>Enter one of the following values:</p> <ul style="list-style-type: none"> • "Yes" • "No"

Col	Field name	Type	Length	Req	Possible values and remarks
K	Is This Establishment the Employer's Headquarters?	A	3	Y	<p>Enter one of the following values:</p> <ul style="list-style-type: none"> • "Yes" • "No"
L	Job Category	N	2	Y	<p>Enter one of the following Job Category codes:</p> <ul style="list-style-type: none"> • 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" <p>Employers should select the job category which best reflects the job function performed by each employee. Employers may use the California Pay Data Reporting Job Category Mapping Table as a reference to categorize employees into one of these ten job categories.</p>
M	Race/Ethnicity/Sex	AN	3	Y	<p>Enter one of the following Race/Ethnicity/Sex codes:</p> <ul style="list-style-type: none"> • 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"

Col	Field name	Type	Length	Req	Possible values and remarks
					<ul style="list-style-type: none"> • 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” <p>For reporting by race and ethnicity, descriptions of race and ethnicity categories used by CRD for the purposes of pay data reporting are found in Appendix B of this handbook. Information regarding how to report employees in these categories is also provided in Appendix B.</p> <p>Employers should report employees’ sex according to one of the following three categories: female, male, and non-binary.</p>
N	Pay Band	N	2	Y	<p>Enter one of the following Pay Band codes:</p> <ul style="list-style-type: none"> • 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”

Col	Field name	Type	Length	Req	Possible values and remarks
					<ul style="list-style-type: none"> 12 = "\$239,200 and over" <p>To identify the particular pay band in which to count an employee, the employer must use the annual 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; a note may be made of this in the associated row-level clarifying remarks field.</p>
O	Exemption Status	A	10	N	<p>Employers 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 and classify each California employee into one of two categories according to their exemption status:</p> <ul style="list-style-type: none"> "Exempt" "Non-exempt"
P	Employment Type	A	12	N	<p>Employers should classify each California employee into one of three employment types:</p> <ul style="list-style-type: none"> "Full-time" "Part-time" "Intermittent"
Q	Total Number of California Employees in This Employee Group	N	10	Y	<p>Report the number of California employees at the establishment during the employer-selected snapshot period in the specified employee group. "Employee groups" are created by classifying employees by job category, race/ethnicity, sex, pay band, exemption status, and employment type.</p> <p>Only positive whole numbers are accepted.</p>
R	Total Annual Hours Worked	N	10	Y	<p>Enter the total annual hours worked by all California employees reported in the Total Number of California Employees in This Employee Group.</p> <p>Round to the nearest positive whole number.</p>
S	Total Annual Weeks Worked	N	10	N	<p>Enter the total annual weeks worked by all California employees reported in the Total Number of California Employees in This Employee Group.</p> <p>Round to the nearest positive whole number.</p>

Col	Field name	Type	Length	Req	Possible values and remarks
T	Mean Hourly Rate	N	10	Y	<p>The mean hourly rate is calculated by adding the individual hourly rates for each California employee reported in the Total Number of California Employees in This Employee Group, then dividing that sum by the Total Number of California Employees in This Employee Group. Round to two decimal places.</p> <p>Only positive numbers are accepted.</p>
U	Median Hourly Rate	N	10	Y	<p>The median hourly rate is calculated by ordering the individual hourly wages of each California employee reported in the Total Number of California Employees in This Employee Group from smallest to largest and, for an odd number of values, selecting the middle number or, for an even number of values, averaging the two middle values (i.e., adding the two middle values together and dividing that sum by 2). Round to two decimal places.</p> <p>Only positive numbers are accepted.</p>
V	Number of California Employees That Do Not Work Remotely	N	10	Y	<p>If the establishment is physically located in California, enter the number of non-remote California employees reported in the Total Number of California Employees in This Employee Group assigned to and physically working at the establishment.</p> <p>Only whole numbers are accepted.</p>
W	Number of Remote California Employees Located Within California	N	10	Y	<p>If the establishment is physically located either inside or outside of California, enter the number of employees in the employee group who are assigned to the establishment and work remotely within California.</p> <p>Only whole numbers are accepted.</p>
X	Number of Remote California Employees Located Outside of California	N	10	Y	<p>If the establishment is physically located in California, enter the number of employees in the employee group who are assigned to the establishment and yet work remotely outside of California. If the establishment is not in California, enter zero.</p> <p>Only whole numbers are accepted.</p>
Y	Row-Level Clarifying Remarks	AN	500	N	Enter any clarifying remarks for the entire row.

Field specifications for a labor contractor employee report

Col	Field name	Type	Length	Req	Possible values and remarks
A	Establishment Name	AN	100	Y	Enter the name of the establishment. If reporting establishments for one or more affiliated entities within an integrated enterprise, then it would be helpful to identify the affiliated entity as part of the establishment's name.
B	Address Line 1	AN	200	Y	Enter the physical address for the establishment.
C	Address Line 2	AN	200	N	Enter additional address information for the establishment that does not fit in Address Line 1.
D	City	A	50	Y	Enter the city of the establishment.
E	State	A	2	Y	Enter the two-letter state abbreviation for the establishment. Only abbreviations for the 50 states and District of Columbia are accepted. If the establishment is not in one of the 50 states or District of Columbia, enter "OT."
F	ZIP Code	N	5	Y	Enter the five-digit ZIP Code of the establishment.
G	NAICS Code	N	6	Y	<p>Enter the six-digit 2022 North American Industry Classification System (NAICS) code for the primary industry in which the establishment operates.</p> <p>If the establishment operates in several industries, the employer should provide the one NAICS code under which the largest number of employees work. Each establishment should have an appropriate NAICS code associated with it.</p> <p>To identify the correct NAICS code for each establishment, an employer can search using keywords for its business using the U.S. Census Bureau NAICS Search Tool at census.gov/naics.</p>
H	Major Activity	AN	500	Y	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.
I	Total Number of California Labor	N	10	Y	Enter the total number of California labor contractor employees at the establishment during the employer-selected snapshot period across all job categories, pay bands, races,

Col	Field name	Type	Length	Req	Possible values and remarks
	Contractor Employees at Establishment				ethnicities, and sexes. Include California labor contractor employees working both inside and outside of California. Only positive whole numbers are accepted.
J	Was a California Pay Data Report Filed for This Establishment Last Year?	A	3	Y	Enter one of the following values: <ul style="list-style-type: none"> • "Yes" • "No"
K	Is This Establishment the Employer's Headquarters?	A	3	Y	Enter one of the following values: <ul style="list-style-type: none"> • "Yes" • "No"
L	Labor Contractor Name	AN	80	Y	Enter the name of the labor contractor that supplied workers to the client employer during the reporting year.
M	Labor Contractor FEIN	N	9	Y	Enter the nine-digit Federal Employer Identification Number (FEIN) of the labor contractor.
N	Snapshot Period Start Date	D	10	Y	Enter the first day of the snapshot period. Format must be MM/DD/YYYY where MM is the two-digit month, DD is the two-digit day, and YYYY is the four-digit year.
O	Snapshot Period End Date	D	10	Y	Enter the last day of the snapshot period. Format must be MM/DD/YYYY where MM is the two-digit month, DD is the two-digit day, and YYYY is the four-digit year. The snapshot period (start date to end date) should be a single pay period.
P	Job Category	N	2	Y	Enter one of the following Job Category codes: <ul style="list-style-type: none"> • 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"

Col	Field name	Type	Length	Req	Possible values and remarks
					<ul style="list-style-type: none"> • 8 = “Operatives” • 9 = “Laborers and helpers” • 10 = “Service workers” <p>Employers should select the job category which best reflects the job function performed by each employee. Employers may use the California Pay Data Reporting Job Category Mapping Table as a reference to categorize employees into one of these ten job categories.</p>
Q	Race/Ethnicity/Sex	AN	3	Y	<p>Enter one of the following Race/Ethnicity/Sex codes:</p> <ul style="list-style-type: none"> • 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”

Col	Field name	Type	Length	Req	Possible values and remarks
					<ul style="list-style-type: none"> D70 = “Non-Hispanic/Non-Latino - Non-Binary - Middle Eastern or North African” <p>For reporting by race and ethnicity, descriptions of race and ethnicity categories used by CRD for the purposes of pay data reporting are found in Appendix B of this handbook. Information regarding how to report employees in these categories is also provided in Appendix B.</p> <p>Employers should report employees’ sex according to one of the following three categories: female, male, and non-binary.</p>
R	Pay Band	N	2	Y	<p>Enter one of the following Pay Band codes:</p> <ul style="list-style-type: none"> 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” <p>To identify the particular pay band in which to count an employee, the employer must use the annual 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; a note may be made of this in the associated row-level clarifying remarks field.</p>
S	Exemption Status	A	10	N	<p>Employers 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 and classify each California employee into one of two categories according to their exemption status:</p> <ul style="list-style-type: none"> “Exempt” “Non-exempt”

Col	Field name	Type	Length	Req	Possible values and remarks
T	Employment Type	A	12	N	Employers should classify each California employee into one of three employment types: <ul style="list-style-type: none"> • “Full-time” • “Part-time” • “Intermittent”
U	Total Number of California Employees in This Employee Group	N	10	Y	Report the number of California employees at the establishment during the employer-selected snapshot period in the specified employee group. “Employee groups” are created by classifying employees by job category, race/ethnicity, sex, pay band, exemption status, and employment type. Only positive whole numbers are accepted.
V	Total Annual Hours Worked	N	10	Y	Enter the total annual hours worked for the reporting client employer by all California employees reported in the Total Number of California Employees in This Employee Group. Round to the nearest positive whole number.
W	Total Annual Weeks Worked	N	10	N	Enter the total annual weeks worked for the reporting client employer by all California employees reported in the Total Number of California Employees in This Employee Group. Round to the nearest positive whole number.
X	Mean Hourly Rate	N	10	Y	The mean hourly rate is calculated by adding the individual hourly rates for each California employee reported in the Total Number of California Employees in This Employee Group, then dividing that sum by the Total Number of California Employees in This Employee Group. Round to two decimal places. Only positive numbers are accepted.
Y	Median Hourly Rate	N	10	Y	The median hourly rate is calculated by ordering the individual hourly wages of each California employee reported in the Total Number of California Employees in This Employee Group from smallest to largest and, for an odd number of values, selecting the middle number or, for an even number of values, averaging the two middle values (i.e., adding the two middle values together and dividing that sum by 2). Round to two decimal places.

Col	Field name	Type	Length	Req	Possible values and remarks
					Only positive numbers are accepted.
Z	Number of California Employees That Do Not Work Remotely	N	10	Y	If the establishment is physically located in California, enter the number of non-remote California employees reported in the Total Number of California Employees in This Employee Group assigned to and physically working at the establishment. Only whole numbers are accepted.
AA	Number of Remote California Employees Located Within California	N	10	Y	If the establishment is physically located either inside or outside of California, enter the number of employees in the employee group who are assigned to the establishment and work remotely within California. Only whole numbers are accepted.
AB	Number of Remote California Employees Located Outside of California	N	10	Y	If the establishment is physically located in California, enter the number of employees in the employee group who are assigned to the establishment and yet work remotely outside of California. If the establishment is not in California, enter zero. Only whole numbers are accepted.
AC	Row-Level Clarifying Remarks	AN	500	N	Enter any clarifying remarks for the entire row.

Overview for preparing a pay data report

The following is an overview of how to compile a data file with pay data by establishment. All establishments of a single employer should be included in that employer's single pay data report.

Employers should use Excel templates or CSV examples issued for the current reporting year to ensure their data file is accurately processed by the pay data portal. The pay data portal will reject submissions based on outdated versions. The operative versions of the Excel templates and CSV examples are available at calcivilrights.ca.gov/paydatareporting.

1. Within each establishment, group California employees (working both inside and outside of California, as applicable) who have the same job category, race/ethnicity, sex, pay band, exemption status, and employment type (i.e., "employee group"). Some employee groups may be a group of one if no other employee in the establishment shares that employee's job category, race/ethnicity, sex, pay band, exemption status, and employment type.
2. Within each employee group in each establishment:
 - a. Identify the total number of California employees in this employee group during the snapshot period.
 - b. Calculate the total annual hours worked by the employee group during the reporting year.
 - c. Calculate the total annual weeks worked by the employee group during the reporting year.
 - d. Calculate the employee group's mean hourly rate and the employee group's median hourly rate.
 - e. Identify the number of California employees who were remote workers during the snapshot period and whether they were located within or outside of California.
3. Gather additional information about the employer's establishments (including its headquarters), including establishment names, addresses, NAICS codes, major activities, total number of California employees at each establishment, and the pay data reporting filing status in the prior reporting year for each establishment.
4. For client employers filing a labor contractor employee report, gather additional information about each employee group, including the name and FEIN of the labor contractor that supplied the client employer with the labor contractor employees in that employee group, and the snapshot period used by the client employer with respect to that labor contractor.