California Pay Data Reporting: Frequently Asked Questions on Pay Data Reporting Templates for Reporting Year 2026

This document is only valid for Reporting Year 2026 (reports due May 12, 2027).

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The California Civil Rights Department (CRD) published preliminary versions of pay data reporting templates for Reporting Year 2026 (2026 preliminary templates) as a precursor to the wider collection of pay data reporting resources scheduled for release in February 2027. This document serves as an accompaniment to the 2026 preliminary templates by providing answers to frequently asked questions.

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

1. **What's new for Reporting Year 2026?**
   Select data fields and reporting classifications are being updated to implement statutory requirements, improve data quality, and promote consistency.

   Updated job categories for improved consistency in occupational classification
   Senate Bill 464 amended California's Pay Data Reporting requirements to increase the number of job categories used in pay data reports. Beginning January 1, 2027, covered employers must report each employee's job category according to one of the 23 job categories enumerated in Government Code section 12999, subdivision (b)(1). These 23 job categories, which are based on detailed occupations within the federal Standard Occupational Classification (SOC) system, replace the 10 EEO-1-based job categories used previously. For more information about changes to job category reporting, please refer to the following frequently asked questions provided in this document:

- "How is job category reporting changing?"
- "How should I classify employees under the new job categories?"
- "Where can I find the new job category codes?"

A simplified report and improved data quality

To streamline pay data reporting, CRD standardized category descriptions and removed select fields. These updates will simplify the reporting process and help filers provide more accurate employee demographic data, thereby improving the quality of information CRD collects. For more information, please refer to the following frequently asked questions provided in this document:

- "Are there any updates to demographic reporting categories?"
- "Are there any updates to the pay band categories?"
- "Are any data fields being removed?"

2. **Where can I find the operative pay data reporting templates for Reporting Year 2026?**

   In February 2027, when the pay data portal opens for Reporting Year 2026, CRD will be posting pay data reporting resources (i.e., operative versions of the templates, FAQ, handbook, user guide, and other supplemental resources to be used for Reporting Year 2026) for filers at calcivilrights.ca.gov/paydatareporting. That release will include the operative pay data by establishment templates that employers may use for their actual filing for Reporting Year 2026.

   In the interim, to assist filers, CRD has provided preliminary versions of the templates for pay data by establishment. The 2026 preliminary templates are a simplified version of the operative templates and are intended to help filers become familiar with the expected format and data fields for Reporting Year 2026. The preliminary versions of the pay data reporting templates can be found at calcivilrights.ca.gov/paydatareporting/preliminary. **Important:** The 2026 preliminary templates are subject to change and are intended for planning purposes only. They should not be filed with CRD.

3. **How is job category reporting changing?**

   Pursuant to SB 464, employers subject to annual pay data reporting will need to classify employees under 23 specific job categories that align with the SOC system, effective January 1, 2027. (See Gov. Code, Sec. 2, § 12999, subd. (b)(1).)

This mandate ensures that employers use standardized job categories for pay data reporting purposes.

Consistent with prior years, filers should continue to reference 2018 SOC detailed occupation codes to categorize employees appropriately. The 23 job categories are:

1. Chief executives.
2. Management occupations, except chief executives.
3. Business and financial operations occupations.
4. Computer and mathematical occupations.
5. Architecture and engineering occupations.
6. Life, physical, and social science occupations.
7. Community and social service occupations.
8. Legal occupations.
9. Educational instruction and library occupations.
10. Arts, design, entertainment, sports, and media occupations.
11. Healthcare practitioners and technical occupations.
12. Healthcare support occupations.
13. Protective service occupations.
14. Food preparation and serving related occupations.
15. Building and grounds cleaning and maintenance occupations.
16. Personal care and service occupations.
17. Sales and related occupations.
18. Office and administrative support occupations.
19. Farming, fishing, and forestry occupations.
20. Construction and extraction occupations.
21. Installation, maintenance, and repair occupations.
22. Production occupations.
23. Transportation and material moving occupations.

4. **How should I classify employees under the new job categories?**
   Employers should classify employees according to the work performed by each employee during the snapshot period and the most appropriate SOC detailed occupation. The detailed occupation will then correspond to one of the 23 job categories used for pay data reporting.

EEO-1 job categories do not directly correspond to the 23 SOC-based categories required by SB 464. Employers should understand that the classification process is based on identifying the appropriate SOC detailed occupation for each employee, rather than assigning employees from one broad reporting category directly into another. Thus, employers should not simply translate existing EEO-1 job categories into the new reporting categories.

Instead, employers should review positions and identify the appropriate SOC detailed occupation based on the work performed by each employee during the snapshot period. CRD recommends using the coding guidelines in the 2018 Standard Occupational Classification Manual to assign workers to the appropriate SOC detailed occupation. Once a SOC detailed occupation has been identified, it can be assigned to the corresponding job category used for pay data reporting purposes. This approach promotes more accurate and consistent reporting across employers.

5. **Where can I find the new job category codes?**
   CRD published a preliminary version of the California Pay Data Reporting Job Category Mapping Table to assist employers with the transition to SOC-based reporting categories. Employers may use this resource as a reference to categorize employees into one of the 23 new job categories, which can be found at calcivilrights.ca.gov/paydatareporting/preliminary.

6. **Are there any updates to demographic reporting categories?**
   The term "nonbinary" (with no hyphen) will be used consistently in demographic category descriptions. This update to the descriptions will not affect the underlying coding structure used in pay data reports; the possible race/ethnicity/sex codes will remain the same.

7. **Are there any updates to the pay band categories?**
   The lowest pay band description will be revised to "Under $19,240" (instead of "$19,239 and under") to align with the United States Bureau of Labor Statistics wage interval terminology. This update to the description will not affect the

underlying coding structure used in pay data reports; the possible pay band codes will remain the same.

8. **Are any data fields being removed?**
   To streamline reporting and simplify data collection, CRD is removing the following remote work-related fields:
   - Number of California Employees That Do Not Work Remotely
   - Number of Remote California Employees Located Within California
   - Number of Remote California Employees Located Outside of California

   While employers may refer to the 2026 preliminary templates, the operative versions of the reporting templates and data file upload specifications will outline the technical requirements for Reporting Year 2026.
