

PAYROLL REPORTING AGENT

Payroll Reporting Agents differ from other agents because they prepare and file tax returns under each employer account. Payroll Reporting Agents also differ from a Counseling Service Agent responsible for Unemployment Insurance (UI) claim responses. For further information on Counseling Service Agents, please refer to *Information Sheet: Counseling Service Agent (DE 231CSA)*.

BENEFITS OF ENROLLING AS A PAYROLL REPORTING AGENT

There are many benefits of enrolling as a Payroll Reporting Agent with the Employment Development Department (EDD), such as:

- Your agency will be easily recognized by the EDD staff whenever contacting the EDD.
- In place of submitting a Power of Attorney (POA) for each of your clients, you only need to retain a current *Memorandum of Understanding: Certification of Payroll Agent (DE 972)* on file with the EDD, renewable every two years. You, as the agent, maintain the POA for future reference, as needed.
- Your agency is listed in the EDD online registration site, making it convenient for your clients to select your agency by name when registering their new business online.

WHEN YOU ARE READY TO ENROLL AS A PAYROLL REPORTING AGENT

- Download and complete the *Payroll Reporting Agent Registration Form (DE 973B)*.
- Download and complete the *Memorandum of Understanding: Certification of Payroll Agent (DE 972)* renewable every two years.
- Each month, submit a list of new clients to add and/or clients to delete. This can be in list format. Each entry must include an employer name, employer payroll tax account number, and employer mailing address.

- Mail the forms along with your current clientele listing to the address shown below.

Note: Monthly lists may also be submitted electronically via the Federal State Employment Tax (FSET). For more information regarding FSET, please contact the EDD FSET hotline at 1-866-592-1651.

- Upon receipt of these documents, it will take approximately one week to process your request. You will be notified by postal mail once your request has been processed.

FOR MORE INFORMATION ABOUT ENROLLING AS A PAYROLL REPORTING AGENT

Visit the EDD website at edd.ca.gov or call 1-916-654-7263.

HOW TO OBTAIN AN EDD EMPLOYER PAYROLL TAX ACCOUNT NUMBER FOR YOUR CLIENTS

- **Visit e-Services for Business at edd.ca.gov/e-Services_for_Business.**

Note: Registering for an employer payroll tax account number through e-Services for Business is the fastest and most convenient way to obtain an employer account.

- **Mail the completed DE 1 registration form to:**

Attention: Account Services Group, MIC 13
Employment Development Department
PO Box 826880
Sacramento, CA 94280-0001

- **Fax the completed DE 1 to the 24-hour fax number: 1-916-654-9211.**
- For all other questions relating to your clients' employer payroll tax accounts, call 1-888-745-3886.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made by calling 1-888-745-3886 (voice) or TTY 1-800-547-9565.