

California Code Of Regulations

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Title 22@ Social Security

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Division 1@ Employment Development Department

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Subdivision 1@ Director of Employment Development

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Division 1@ Unemployment and Disability Compensation

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Part 1@ Unemployment Compensation

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Chapter 4@ CONTRIBUTIONS AND REPORTS

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Article 6@ RECORDS, REPORTS AND CONTRIBUTION PAYMENTS

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Section 1085-5@ Burden of Proof

## **1085-5 Burden of Proof**

The burden of proof shall rest with an employing unit which employs any individual during any calendar year but which considers itself not an employer subject to the code to establish that it is not an employer subject to the code by proper records, including a record of the identity of the employees, number of employees employed during each week, and the particular days of each week on which services have been performed.