



## FACT SHEET

### REPORTING PROCEDURES FOR THIRD-PARTY HUMAN RESOURCE ORGANIZATIONS AND THEIR CLIENT EMPLOYERS

(e.g., Professional Employer Organizations (PEOs), Administrative Services Organizations (ASOs), Human Resource Outsourcing organizations (HROs))

#### NOTICE

Employers (i.e., filers) should read the [2024 EEO-1 Component 1 Instruction Booklet](#) (i.e., “*Instruction Booklet*”) prior to and in conjunction with using the below “fact sheet.” Filers must ensure they are complying with the EEOC’s substantive filing requirements detailed in the *Instruction Booklet* and should not refer solely to this “fact sheet” to complete their required 2024 EEO-1 Component 1 filing. The *2024 EEO-1 Component 1 Instruction Booklet* may be accessed at the following link on the EEOC’s dedicated EEO-1 Component 1 website ([www.eeocdata.org/eeo1](http://www.eeocdata.org/eeo1)):  
[www.eeocdata.org/pdfs/2024 EEO 1 Component 1 Instruction Booklet.pdf](http://www.eeocdata.org/pdfs/2024_EEO_1_Component_1_Instruction_Booklet.pdf).

#### Client Employers and Third-Party Human Resource Organizations

Clients of Professional Employer Organizations (PEOs), Administrative Services Organizations (ASOs), Human Resource Outsourcing organizations (HROs), and similar third-party human resource organizations are referred to as “client employers” by the EEOC for purposes of the EEO-1 Component 1 data collection. A “client employer” is an employer that uses the services of a third-party human resource organization (e.g., PEO, HRO, ASO). These services can include preparing and filing the employer’s EEO-1 Component 1 report(s) on the employer’s behalf. The employer using these services is referred to as a “client employer” of the third-party human resource organization (e.g., PEO, HRO, ASO) that is filing on the employer’s behalf.

#### Client Employer Registration

Every eligible client employer on behalf of which a third-party human resource organization (e.g., PEO, HRO, ASO) chooses to file is required to have its own *EEO-1 Component 1 Online Filing System (OFS)* employer registration under the client employer’s EIN (i.e., Employer Identification Number). The employer registration contains basic contact and location information and resides within the *OFS*. This employer registration must be for the client employer itself and not the third-party human resource organization filing on the client employer’s behalf. Additionally, all filers (e.g., client employers, PEOs, HROs, ASOs) are required to have an individual-level user account to gain access to the *OFS*.



A third-party human resource organization (e.g., PEO, HRO, ASO) may still prepare and file an EEO-1 Component 1 report on behalf of eligible client employers. After the eligible client employer creates its company registration record, the client employer can invite its third-party human resource organization (e.g., PEO, HRO, ASO) to create an associated user account.

However, a third-party human resource organization (e.g., PEO, HRO, ASO) is *not* permitted to certify a client employer's EEO-1 Component 1 report. An official (i.e., employee) of the client employer (i.e., "certifying official") *must* certify the client employer's EEO-1 Component 1 report. The client employer's "certifying official" *cannot* be from the third-party human resource organization (e.g., PEO, HRO, ASO).

### Filing on Behalf of a Client Employer

A third-party human resource organization (e.g., PEO, HRO, ASO) is not permitted to file for the eligible client employer as an "establishment" of the third-party human resource organization. In other words, a PEO, HRO, ASO or other third-party human resource organization (e.g., PEO, HRO, ASO) may not submit an EEO-1 Component 1 report(s) that includes itself and a client employer and/or a report that includes multiple client employers.

Additionally, third-party human resource organizations (e.g., PEOs, HROs, ASOs) are *not permitted* to file only establishment report(s) for a client employer. Third-party human resource organizations choosing to file on behalf of a single-establishment client employer (i.e., "single-establishment employer") or a multi-establishment client employer (i.e., "multi-establishment employer") must file all the reports that a client employer filing on its own behalf would be required to file.

A third-party human resource organization (e.g., PEO, HRO, ASO) is also not permitted to file EEO-1 Component 1 report(s) on behalf of a client employer for only a *partial number* of the client employer's employees. In such a situation, the client employer, not the third-party human resource organization, must file EEO-1 Component 1 report(s) for *all* its employees.

### Upload of Data File on Behalf of a Client Employer

A third-party human resource organization (e.g., PEO, HRO, ASO) choosing to submit data file uploads on behalf of eligible client employers must do so separately for each client employer. The bulk or consolidated upload of data files for multiple client employers by a third-party human resource organization is *not* permitted. Every eligible client employer on behalf of which a third-party human resource organization is choosing to file must have a separate data file upload under that client employer's registration in the *OFS*.

### Filing Responsibility of Client Employers

It is the responsibility of a client employer, if eligible, to ensure an EEO-1 Component 1 report is filed on its behalf. If a third-party human resource organization (e.g., PEO, HRO, ASO) is choosing to prepare and/or file the client employer's EEO-1 Component 1 report, the client employer should contact its third-party human resource organization to ensure it has the necessary information to file. It is the responsibility of the client employer to ensure an EEO-1



Component 1 report is filed on its behalf.

Every eligible client employer on behalf of which a third-party human resource organization (e.g., PEO, HRO, ASO) chooses to file is required to have its own *OFS* employer registration under the client employer's EIN (i.e., Employer Identification Number). The employer registration contains basic contact and location information and resides within the *OFS*. This employer registration must be for the client employer itself and not the third-party human resource organization filing on the client employer's behalf. Additionally, all filers (e.g., client employers, PEOs, HROs, ASOs) are required to have an individual-level user account to gain access to the *OFS*.

If a third-party human resource organization (e.g., PEO, HRO, ASO) is choosing *not* to file an eligible client employer's 2024 EEO-1 Component 1 report, it is the responsibility of a client employer to ensure a report is filed for its company.

### Client Employer Certification

A third-party human resource organization (e.g., PEO, HRO, ASO) is *not* permitted to certify a client employer's EEO-1 Component 1 report. An official (i.e., employee) of the client employer (i.e., "Certifying Official") *must* certify the client employer's EEO-1 Component 1 report. The client employer's "Certifying Official" *cannot* be from the third-party human resource organization (e.g., PEO, HRO, ASO).

### Third-Party Human Resource Organization Filing as an Employer

A third-party human resource organization (e.g., PEO, HRO, ASO) that is eligible to file an EEO-1 Component 1 report in its own capacity as an employer *must* submit a report that includes only the third-party human resource organization and its own establishments and employees. The third-party human resource organization's own report *must not* include any of its client employers or client employers' establishments.

### Requests by Client Employers for Prior Reports Filed by a Third-Party Human Resource Organization

As in prior data collection years, the EEOC cannot provide client employers with any prior year EEO-1 Component 1 report(s) filed on behalf of the client employer by a third-party human resource organization (e.g., PEO, HRO, ASO). Client employers must contact the third-party human resource organization (e.g., PEO, HRO, ASO) to obtain any such reports.

### Processing of Client Employer Establishment Deletions/Registrations by the EEOC

In prior EEO-1 Component 1 data collection years, and upon request by a third-party human resource organization (e.g., PEO, HRO, ASO), the EEOC and its EEO-1 Component 1 data collection contractor manually processed client employer establishment deletions and employer registrations, including bulk deletions and registrations. The EEOC and its contractor will no longer process such deletions and registrations for an individual third-party human resource organization (e.g., PEO, HRO, ASO) and/or its current or former client employers.



**ADDITIONAL RESPONSIBILITIES OF THIRD-PARTY HUMAN RESOURCE ORGANIZATIONS AND THEIR CLIENT EMPLOYERS (e.g., Professional Employer Organizations (PEOs), Administrative Services Organizations (ASOs), Human Resource Outsourcing organizations (HROs))**

**Reports Required for Filing on Behalf of a Client Employer**

Third-party human resource organizations (e.g., PEOs, HROs, ASOs) are not permitted to file for an eligible client employer as an “establishment” of the third-party human resource organization. In other words, a third-party human resource organization may not submit an EEO-1 Component 1 report that includes itself and a client employer or a report that includes multiple client employers.

Additionally, third-party human resource organizations (e.g., PEOs, HROs, ASOs) are *not permitted* to file only establishment report(s) for a client employer. Third-party human resource organizations choosing to file on behalf of a single-establishment client employer (i.e., single-establishment employer) or a multi-establishment client employer (i.e., multi-establishment employer) must file all the reports that a client employer filing on its own behalf would be required to file.

A third-party human resource organization (e.g., PEO, HRO, ASO) is also not permitted to file EEO-1 Component 1 report(s) on behalf of a client employer for only a *partial number* of the client employer’s employees. In such a situation, the client employer, not the third-party human resource organization, must file EEO-1 Component 1 report(s) for *all* its employees.

**Single-Establishment Client Employer (i.e., single-establishment employer)**

A third-party human resource organization (e.g., PEO, HRO, ASO) choosing to file on behalf of a single-establishment client employer (i.e., single-establishment employer) must file the following report under the client employer’s own *OFS* employer registration.

***Single-Establishment Employer Report***

**The “Single-Establishment Employer Report” was formerly referred to as a “Type 1” report. This report is now referred to as a “Single-Establishment Employer Report.”**

A third-party human resource organization (e.g., PEO, HRO, ASO) choosing to file on behalf of a single-establishment client employer (i.e., single-establishment employer), must submit one EEO-1 Component 1 report (i.e., “Single-Establishment Employer Report”) for a single-establishment client employer conducting business or performing services or industrial operations at only one establishment. This report is referred to as a “Single-Establishment Employer Report.” The Single-Establishment Employer Report must include demographic data for all the single-establishment client employer’s employees categorized by job category and sex and race or ethnicity.

A third-party human resource organization (e.g., PEO, HRO, ASO) is *not permitted* to certify a client employer’s “Single-Establishment Employer Report” (i.e., EEO-1 Component 1 report). An official (i.e., employee) of the client employer (i.e., “Certifying Official”) must certify the client employer’s “Single-Establishment Employer Report”



(i.e., EEO-1 Component 1 report.) The client employer's "Certifying Official" *cannot* be from the third-party human resource organization (e.g., PEO, HRO, ASO).

### Multi-Establishment Client Employer (i.e., multi-establishment employer)

A multi-establishment client employer (i.e., multi-establishment employer) is an employer conducting business or performing services or industrial operations at *more than one* establishment. A multi-establishment employer is required to submit and certify *all* the following three types of EEO-1 Component 1 reports (i.e., "Consolidated Report"; "Headquarters Report"; "Establishment-Level Report(s)"). Multi-establishment employers, including, for example, parent corporations and their subsidiary holdings, must report demographic workforce data for all employees at each establishment(s) and subsidiary establishment(s).

A third-party human resource organization (e.g., PEO, HRO, ASO) choosing to file on behalf of a multi-establishment client employer (i.e., multi-establishment employer) must file the following reports under the client employer's own *OFS* employer registration.

#### Headquarters Report

**The "Headquarters Report" was formerly referred to as a "Type 3" headquarters report. This report is now referred to as a "Headquarters Report."**

A third-party human resource organization (e.g., PEO, HRO, ASO) choosing to file on behalf of a multi-establishment client employer (i.e., a multi-establishment employer), must submit a "Headquarters Report" for the multi-establishment client employer. The "Headquarters Report" must include demographic data for all the multi-establishment client employer's employees at its headquarters (i.e., main office site), as well as any remote employees who report to the employer's headquarters, categorized by job category and sex and race or ethnicity.

#### Establishment-Level Report

The "Establishment-Level Report" encompasses the former "Type 4" report for establishments with 50 or more employees and the former "Type 8" report for establishments with fewer than 50 employees. The "Type 4" report and "Type 8" reports were discontinued and replaced with the "Establishment-Level Report."

A third-party human resource organization (e.g., PEO, HRO, ASO) choosing to file on behalf of a multi-establishment client employer (i.e., a multi-establishment employer), must submit an "Establishment-Level Report" for *each* non-headquarters establishment of the client employer regardless of the number of employees at the establishment. The "Establishment-Level Report" must include demographic data for all the multi-establishment employer's employees at each establishment, as well as any remote employees who report to the establishment, categorized by job category and sex and





race or ethnicity.<sup>1</sup>

### ***Consolidated Report***

**The “Consolidated Report” was formerly referred to as a “Type 2” consolidated report. Beginning with the 2022 EEO-1 Component 1 data collection, this report is now known simply as a “Consolidated Report.”**

A third-party human resource organization (e.g., PEO, HRO, ASO) choosing to file on behalf of a multi-establishment client employer (i.e., multi-establishment employer), must submit a “Consolidated Report” for the multi-establishment client employer. The Consolidated Report must include demographic data for all the multi-establishment client employer’s employees (i.e., all employees at the employer’s headquarters as well as all non-headquarters establishments) categorized by job category and sex and race or ethnicity. In other words, the total number of employees contained in the client employer’s “Headquarters Report” *plus* the total number of employees contained in all the client employer’s “Establishment-Level Report(s)” *must* equal the total number of employees contained in the “Consolidated Report.”

With the discontinuation of the “Type 6” establishment list report,<sup>2</sup> a “Consolidated Report” is now auto-populated and auto-generated with data from a multi-establishment client employer’s “Headquarters Report” and “Establishment-Level Report(s)” within the OFS for all multi-establishment employers.

Although a “Consolidated Report” is auto-populated and auto-generated, a multi-establishment employer is *still* responsible for ensuring that the total employee count in the “Consolidated Report” matches the total number of employees the filer is reporting in its “Headquarters Report” and “Establishment-Level Report(s)” *prior* to certification. An employer must also ensure that it has reported for *all* its establishments. For example, if an employer has 200 establishments, but only reported data for 150 establishments, the “Consolidated Report” will only reflect the data for establishments submitted by the filer (i.e., 150). It is the responsibility of the employer to ensure that data for each of its establishments has been submitted and that the “Consolidated Report” matches that number.

Additionally, a third-party human resource organization (e.g., PEO, HRO, ASO) is *not permitted* to certify a multi-establishment client employer’s EEO-1 Component 1 report (i.e., “Consolidated Report,” “Headquarters Report,” “Establishment-Level Report(s)”). An official (i.e., employee) of the client employer (i.e., “Certifying Official”) must certify the

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<sup>1</sup> The EEOC has also discontinued the option to use a “Type 6” establishment list report for establishments with fewer than 50 employees. All multi-establishment employers must instead submit an “Establishment-Level Report” for each non-headquarters establishment regardless of the number of employees at the establishment (e.g., fewer than 50 or 50 or more).

<sup>2</sup> The prior “Type 6” establishment list report contained the name and address of *each* non-headquarters establishment with fewer than 50 employees, as well as the total number of employees at each establishment. A multi-establishment employer choosing the option to submit a “Type 6” establishment list report, instead of a “Type 8” report, was required to *manually* enter employee demographic data by job category and sex and race or ethnicity into the accompanying “Type 2” consolidated report for every employee of every establishment included on the “Type 6” establishment list report.



client employer's EEO-1 Component 1 report(s). The client employer's "Certifying Official" *cannot* be from the third-party human resource organization (e.g., PEO, HRO, ASO).

### EIN and NAICS Code Required for Filing on Behalf of a Client Employer

Every eligible client employer on behalf of which a third-party human resource organization (e.g., PEO, HRO, ASO) chooses to file will be required to have its own employer registration record under the client employer's EIN (Employer Identification Number) within the *OFS*. Additionally, all client employers and third-party human resource organizations (e.g., PEOs, HROs, ASOs) are required to have a user account to gain access to the *OFS*.

The employer registration record *must* be for the client employer itself and not the third-party human resource organization (e.g., PEO, HRO, ASO) filing on the client employer's behalf. Additionally, the NAICS code for the client employer and each of its establishments must be based on the major business activity at each of the client employer's establishment(s) as well as the appropriate EIN for each of the client employer's establishment(s). The third-party human resource organization (e.g., PEO) is not permitted to use its own NAICS code (e.g., 561330 – *Professional Employer Organizations*) or the third-party human resource organization's EIN (e.g., PEO's EIN, HRO's EIN, ASO's EIN) on the client employer's reports (i.e., "Single-Establishment Employer Report," "Consolidated Report," "Headquarters Report," "Establishment-Level Report(s)").

### Filing for Only Eligible Client Employers

If a client employer of a third-party human resource organization (e.g., PEO, HRO, ASO) is not otherwise subject to the EEO-1 Component 1 filing requirements, that client employer is not required to file an EEO-1 Component 1 report(s) simply by being a client of a third-party human resource organization (e.g., PEO, HRO, ASO).

For example, a single-establishment client employer with only 40 employees would not meet the eligibility thresholds requiring it to file an EEO-1 Component 1 report. Thus, neither the client employer nor its PEO would be required to report the client employer's employees for purposes of EEO-1 Component 1 reporting.

### Reporting Considerations for a Client Employer Using a Third-Party Human Resource Organization EIN

If a client employer uses a third-party human resource organization's (e.g., HRO) EIN for payroll purposes and the client employer is not otherwise subject to the EEO-1 Component 1 filing requirements, that client employer is not required to file an EEO-1 Component 1 report(s) simply by being a client of a third-party human resource organization (e.g., HRO) and/or using the organization's EIN for payroll purposes. For example, a single-establishment client employer with only 40 employees that uses a HRO's EIN for payroll purposes would not meet the eligibility thresholds requiring it to file an EEO-1 Component 1 report.



Alternatively, if a client employer meets the EEO-1 Component 1 eligibility requirements, then the client employer is required to submit an EEO-1 Component 1 report(s). The EEO-1 Component 1 report(s) filed by a client employer, or on behalf of a client employer by a third-party human resource organization (e.g., HRO), must include *all* the client employer's employees, even if *some or all of* those employees were paid under the third-party human resource organization's (e.g., HRO) EIN.

### Reporting by an ASO (Administrative Services Organization)

An ASO is permitted to link multiple client employers to an individual user account created by the ASO within the *EEO-1 Component 1 Online Filing System (OFS)*. However, every eligible client employer on behalf of which a third-party human resource organization (e.g., ASO) chooses to file is required to have its own employer registration record under the client employer's EIN within the *OFS*. This employer registration record *must* be for the client employer itself and not the third-party human resource organization (e.g., PEO, HRO) filing on the client employer's behalf. Additionally, all client employers, as well as all third-party human resource organizations filing on behalf of client employers, are required to have a user account to gain access to the *OFS*.

### Considerations for Current and Former Client Employers of Third-Party Human Resource Organizations

The EEOC *cannot* provide current or former client employers of a third-party human resource organization with any prior year EEO-1 Component 1 report(s) filed on their behalf by a third-party human resource organization (e.g., PEO, HRO, ASO). Current or former client employers for which a third-party human resource organization (e.g., PEO, HRO, ASO) filed historical EEO-1 Component 1 data on the client employers' behalf must contact their third-party human resource organization (e.g., PEO, HRO, ASO) to obtain any such reports.

If a client employer has changed its third-party human resource organization (e.g., PEO, HRO, ASO), it is the responsibility of the client employer to determine which third-party human resource organization (e.g., PEO, HRO, ASO) is choosing to prepare and file the client employer's EEO-1 Component 1 report(s) on its behalf. It is also the responsibility of the client employer to ensure an EEO-1 Component 1 report(s) is filed on its behalf. If a third-party human resource organization (e.g., PEO, HRO, ASO) is choosing to prepare and file a client employer's EEO-1 Component 1 report(s), the client employer should contact the third-party human resource organization to ensure it has the necessary information to file.

It is the responsibility of a client employer and/or former client employer to ensure an EEO-1 Component 1 report(s) is filed with the EEOC. If neither a former nor current third-party human resource organization (e.g., PEO, HRO, ASO) is choosing to prepare and file EEO-1 Component 1 report(s) on a client employer's behalf, the client employer is still required to have its own employer registration record under the client employer's EIN within the *OFS*.





## 2024 EEO-1 Component 1 Data Collection

All updates about the 2024 EEO-1 Component 1 data collection, including the *2024 EEO-1 Component 1 Instruction Booklet* and the *2024 EEO-1 Component 1 Data File Upload Specifications*, are available on the EEOC's dedicated EEO-1 Component 1 website at [www.eeocdata.org/eeo1](http://www.eeocdata.org/eeo1).

To further assist filers, the EEOC provides supplementary resource materials (e.g., user's guide; frequently asked questions (FAQs); fact sheets; mini help desk guides) at the opening of each data collection. Access by registered *EEO-1 Component 1 Online Filing System (OFS)* account holders to these supplementary resource materials is available through the dedicated EEO-1 Component 1 data collection website at [www.eeocdata.org/eeo1](http://www.eeocdata.org/eeo1).

The deadline to file the 2024 EEO-1 Component 1 report is **11:00 pm ET (i.e., Eastern Time) on Tuesday, June 24, 2025** (i.e., "Published Due Date"). After the **Tuesday, June 24, 2025** deadline passes, *no* additional 2024 EEO-1 Component 1 report(s) will be accepted, and eligible employers will be *out of compliance* with their mandatory 2024 EEO-1 Component 1 filing obligations.

The EEO-1 Component 1 report is a mandatory annual data collection that requires all private sector employers with 100 or more employees, and federal contractors with 50 or more employees meeting certain criteria, to submit workforce demographic data, including data by job category and sex and race or ethnicity, to the EEOC. The authorities under which EEO-1 Component 1 data are collected include: Section 709(c) of Title VII and Sections 1602.7-1602.14, Chapter XIV, Title 29 of the Code of Federal Regulations (CFR); Exec. Order No. 11246, 30 FR 12319 (Sept. 24, 1965) and 41 CFR 60-1.7(a).