

## What is "New Hire Reporting"?

**This brochure highlights employer requirements under the "New Hire" program.**

Welfare reform legislation requires all employers to report certain information on "new hires" to a designated state agency. In New Hampshire that agency is NH Employment Security (NHES). When "new hire" data is matched against the names of child support debtors on the state and national levels, the Office of Child Support Enforcement is able to locate and collect child support from non-custodial parents living here and in other states. This is child support which might have otherwise come from public assistance dollars supported through our taxes.

### What is a "New Hire"?

"New Hires" include all newly hired and rehired employees. "New Hires" also include all individuals with whom you contract for services if, (1) The individual is a sole proprietor or individual contractor, and (2) You expect to, or in fact reimburse the contractor at least \$2,500 for services for one or more contracts in a calendar year's time. "Contract for services include oral, written, formal and informal agreements." Rehires, reportable under the program, are those employees who return after a permanent separation, and those who perform no work for you for 26 consecutive weeks or more, regardless of the reason for the break in service. Rehires also include those seasonal employees who return after performing no work for you for 10 consecutive weeks or more, if that employee was one for whom you were under an order to withhold child support when the employee last worked for you.

### What information do I report

 Employee's/Contractor's **Complete Name**

 Employee's Home/Contractor's **Home or Business Address**: Physical Location, (not PO Box)

 Social Security Number\*

 Employer's Name

 Employer's Address

 Federal Employer Identification Number

 NHES Employer Account Number (if any)

 Date of Hire (optional)

 Work State (optional)

 Type of Hire (i.e. employee, contractor (optional))

## Common Errors on "New Hire" Forms

1. The State ID # is missing.
2. The Federal ID # is missing.
3. The employer's address is incomplete.
4. Social Security # is cut off on FAXED information.
5. Social Security # is missing.
6. Using P.O. Box instead of physical street address.
7. Federal ID # reported for an Independent Contractor instead of the Social Security #.
8. Illegible reports due to poor hand writing.
9. Reports not readable due to poor copies being FAXED.

*\*The most important information you can provide is the social security number of the individual and the physical address. The Federal Employer Identification Number (FEIN) is not the same as the social security number.*

### When must I report a "New Hire"?

You must file a "New Hire" Report to NHES within 20 days of the "Date of Hire," which is the first day the individual performs services for wages or any other form of compensation, or under contract.

### How do I file "New Hire" Reports?

You may file "New Hire" Reports by mailing or FAXING a copy of each employees' W-4 form, or an equivalent form approved or provided by NH Employment Security. Call (603) 229-4371 or 1-800-803-4485 for a copy of the Department's form, or for approval of a form you've created. To report independent contractors, you may use, a "Request for Taxpayer Identification Number and Certification," also known as a W-9.

**MAIL TO: NH Employment Security  
PO Box 2092  
Concord, NH 03302-2092  
Attn: Tax Unit Supervisor**

**TEL: (603) 229-4371 or 1-800-803-4485**

**OR FAX: (603) 229-4324 or 1-888-783-3598**

You may also file "New Hire" Reports by magnetic media (tape, 3 1/2 diskette, or cartridge). If you decide and/or are required to file your "New Hire" Reports by magnetic media, you must make two monthly transmissions which are not less than 12 days nor more than 16 days apart. For more information about filing reports magnetically, contact the NHES Supervisor of Data Preparation at (603) 228-4011.

### What is the definition of "employer" for "New Hire" Reporting purposes?

The legislation provides that an "employer" for "New Hire" reporting purposes is the same for Federal Income Tax purposes (as defined by Section 3401(d) of the Internal Revenue Code of 1986) including any governmental entity,

labor organization, limited liability company, or employing unit as defined in RSA 282 A:7. At a minimum, where an employing unit is required to give an individual a W-2 form, or a 1099 form, the employing unit must meet the "New Hire" reporting requirements.

### How do I report if I am a Multistate Employer?

If you have employees performing work in two (2) or more states, you are considered a Multistate Employer.

Multistate Employers report "New Hires" to each state in which they have employees working, or may select one of these states to report all "New Hires." (The state in which the employee was hired, if different, is not a factor.) If one State is chosen, your "New Hire" Reports must be submitted by magnetic medium or electronically (if the State is equipped to receive transmissions this way). New Hampshire will make an exception and allow a Multistate Employer to file reports on paper if, for the reporting period, you are reporting data on fifteen (15) individuals or less. If you are a Multistate Employer who has opted to report to one State, you must provide notification of the State you have chosen to: Secretary, Department of Health & Human Services, Multistate Employer Registration, Box 509, Randallstown, Maryland, 21133

### Will I receive "Wage Withholding Requests" From Other States?

Changes in New Hampshire Interstate Child Support Laws (RSA 546-B:33), have standardized many child support enforcement procedures. The Federal "Order/Notice to Withhold Income for Child Support" is a form now used by all states as an income withholding notice. New Hampshire is using this form instead of DCSS Form 691 ("Notice of Wage Assignment.")

The Order/Notice is sent directly to employers from states to start or adjust wage withholding. Employers must comply with the Order/Notice and distribute the child support payments as specified in it, no matter which state has issued it.

NH employers must apply New Hampshire's withholding laws to any issues which may arise as a result of a wage withholding, such as:

- The maximum amount that can be withheld;
- The time periods for setting up the withholding order;
- Time frames for forwarding withheld money to the processing center;
- What to do when there are multiple withholding orders for one employee;
- Determining the employer's processing fee (currently \$1.00) and any other terms not specified in the order.

**Questions on the Form or the Wage Assignment?  
Please call the person whose name appears on the Order/Notice.**

**For General Information Regarding  
Wage Withholding:**

**Please call DCSS Client Services  
at 800-852-3345 x 4427 or (603) 271-4427**

Please Note: Reporting "New Hires" is your responsibility. If an accountant is assisting you, please ensure they have the information in this brochure.

**Do I need to report an individual who quits before the "New Hire" Report is due?**

**Yes.** Because the employer/employee relationship existed and wages were earned, a "New Hire" Report must be submitted. The reported information may be the key to locating a non-custodial parent.

**What if the "New Hire" is a minor? Do I still need to report them?**

**Yes.** You must report ALL "New Hires" regardless of the individual's age.

**What if the "New Hire" doesn't have any children, or no longer has dependent children? Do I still need to report them?**

**Yes.** You must report ALL "New Hires" regardless of whether the individual has dependent children, or owes child support.

**What do I do if I have failed to report the "New Hires" I have had since October 1, 1997?**

**Please, report them now.** NH Employment Security will NOT impose penalties on employers who cooperate with the "New Hire" program as of the writing of this brochure.

**Am I responsible for reporting the subcontractor(s) who perform services for the independent contractor I hire?**

**No.** The independent contractor, as their employer, is responsible for reporting these individuals as "New Hires" to NHES.

**Are there penalties for employers who do not report New Hires?**

**Yes.** Civil and criminal penalties for noncompliance can be imposed on the employer. Civil penalties include fines of up to \$25 for each New Hire the employer fails to report. In addition, employers who conspire with New Hires not to report, face fines of up to \$500 for each "New Hire" they failed to report.

**Questions or for more information**

**TEL: (603) 229-4371 or 1-800-803-4485**  
**FAX: (603) 229-4324 or 1-888-783-3598**

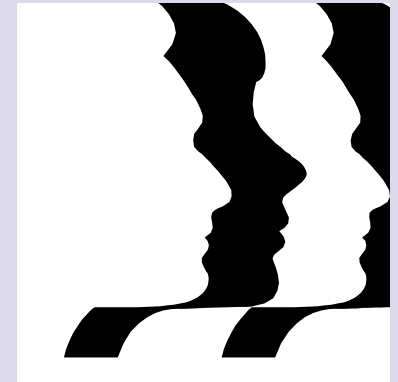
*NH Employment Security is an Equal Opportunity Employer and complies with the Americans With Disabilities Act.*

NH Employment Security  
PO Box 2092  
Concord New Hampshire 03302-2092  
ADDRESS SERVICE REQUESTED

# "New Hire" Reporting

*An Employer's Guide: Third Update*

**WANTED  
NEW HAMPSHIRE'S  
NON-SUPPORTING  
PARENTS**



***The New Hire Reporting Law  
{RSA 282 A:117 (a)}  
effective October 1, 1997,  
including Rules effective 12/23/97***

Your cooperation in this program makes a difference in children's lives, and we thank you for your commitment.

*Employment*  
**SECURITY**

DES 604B  
7/99