



Department of Health and Human Services  
Integrated Access and Support Services  
268 Whitten Road  
# 11 State House Station  
Augusta, Maine 04333-0011  
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## NOTICE OF LEGAL REQUIREMENT TO REPORT NEW HIRES AND REHIRES

This notice is to update employers who have been participating in Maine's new hire reporting program and to familiarize new employers with the program.

Employers are required to report newly hired and rehired employees to the Maine Department of Health and Human Services (DHHS) within 7 business days pursuant to 19A MRSA §2154. The law requires that you report to DHHS the hiring of a person who resides or works in this state if you anticipate paying earnings to that person, regardless of how long they are employed, how much you pay them or how old they are. The report must contain the employer's name, address, phone number and it is particularly important that the Maine Department of Labor Number and Federal Employer Identification Number be included. The report must also contain the employee's name, address, social security number, date of birth, date of hire or rehire (copy of W-4 is acceptable).

Employers are also required, effective September 12, 2009, to report the hiring of an independent contractor when reimbursement is anticipated to equal or exceed \$2,500. The report must contain the same information as stated above and must also include the date a contract is executed (or, if no contract, the date payments equal or exceed \$2,500), the total dollar amount of the contract (if any), and the expiration date of the contract (if any).

You may report by:

- ☐ Secure FTP (*See Attached*)
- ☐ Magnetic tape reporting: (*See Attached*)
- ☐ CD-ROM or 1.44 MB diskette: (*See Attached*)
- ☐ Voice recognition system: Instate: 1-800-845-5808 or Out-of-State: (207) 624-7880
- ☐ Fax: 1-800-437-9611 or (207) 287-6882
- ☐ Mail: DSER-New Hire, 11 State House Station, 268 Whitten Road, Augusta, ME 04333-0011
- ☐ E-mail: [new.hire@maine.gov](mailto:new.hire@maine.gov)
- ☐ Internet: [http://www.maine.gov/DHHS/bfi/dser/New\\_Hire.htm](http://www.maine.gov/DHHS/bfi/dser/New_Hire.htm)

Detailed reporting instructions are enclosed. If you have any questions about reporting please feel free to contact new hire reporting by mail or at (207) 624-4112. Knowingly failing to comply can result in a fine.

The cooperation and assistance of Maine's employers has enabled the Division of Support Enforcement and Recovery (DSER) to collect in excess of \$100 million a year in child support for Maine families. Thank you.

R112009

*Caring..Responsive..Well-Managed..We are DHHS.*

## WITHHOLDING AND UC FORMS

**FORM 900ME - SEMIWEEKLY PAYMENTS OF WITHHELD INCOME TAXES:** If your withholding tax remittance frequency is semiweekly and wages or non-wages are paid on Wednesday, Thursday or Friday, payment of withheld income taxes is due the following Wednesday. If the wages or non-wage payments are paid on Saturday, Sunday, Monday or Tuesday, the payment of withheld income taxes is due the following Friday. Use Payment Voucher Form 900ME (provided by Maine Revenue Services in a separate booklet) to make your payments. **If you make semiweekly payments electronically using EZ pay, do not send paper copies of Form 900ME to Maine Revenue Services.**

**FORMS 941ME & 941/C1-ME - QUARTERLY RETURN OF INCOME TAX WITHHOLDING AND UNEMPLOYMENT CONTRIBUTIONS** must be filed by all employers or non-payroll filers registered to remit income tax withholding and/or unemployment contributions. The form is used to report income taxes withheld for the quarter, to reconcile payments of income taxes withheld made during the quarter, to calculate your unemployment contributions for the quarter, to report your employee or payee wage listing information for the quarter and to make payment for any balance due for income taxes withheld and/or unemployment contributions. The quarterly return is due the last day of the month following the end of each calendar quarter, even if there is no withholding tax or unemployment contributions to report.

**FORMS W-2, 1099, etc.** Employee income and withholding statements must be furnished to payees by **January 31st** of the succeeding year. If employment ends before December 31, you may furnish copies to the employee at any time after employment ends, but no later than January 31. If a terminated employee requests Form W-2 in writing, you must give the employee completed copies within 30 days of the request or within 30 days of the final wage payment, whichever is later. A person/employer who furnishes a false or fraudulent statement or fails to furnish a statement commits a civil violation subject to a fine of \$50 for each failure.

**FOR INFORMATION ON FILING THE ABOVE FORMS ELECTRONICALLY, SEE PAGE 6.**

## REPORTING THIRD-PARTY SICK PAY

Many employers that provide wage protection for employees who miss work due to illness or injury often do so through a third party, such as an insurance company. Sick pay paid by a third party that is considered wages for federal purposes is treated as wages for Maine purposes and subject to voluntary withholding as requested by the employee.

A third party that withholds Maine income taxes from sick pay is required to remit payment and file withholding returns under the same

rules that apply to employers. The third party must file returns under its own EIN and include all Maine income tax withheld for the quarter. The return must include on Schedule 2/C1 the amount withheld from each employee/payee, even if the Wage Statement (Form W-2) reflecting the sick payments will be issued by the employer and not the third party. **Employers: Do not include on Form 941/C1-ME any Maine income tax withheld and remitted by a third party from sick payments.**

## New Hire Reporting Requirements

Maine employers are required by law to report certain information to the Department of Health and Human Services (DHHS) within seven days of the date an employee is newly hired, rehired or terminated. Employers must report the employee's full name, address, social security number, date of birth and date of hire, rehire or termination, as well as the employer's name, address, telephone number, Maine Department of Labor Number and Federal Employer's Identification Number (EIN).

The required "New Hire" information may be reported in the following ways:

<b>Voice recognition telephone</b>	This system is available 24 hours a day, 7 days a week. Call (207) 624-7880 or the toll free number 1-800-845-5808 (in-state only).
<b>Magnetic tape or diskette</b>	Call (207) 624-4112 or go to the web site for file layout information.
<b>FAX</b>	FAX a New Hire Report Form to (207) 287-6882 (local call) or the toll free number, 1-800-437-9611 (in-state only). Obtain a New Hire Report Form either by calling (207) 624-4112 or downloading it from the web site at <a href="http://www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html">www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html</a>
<b>Regular mail</b>	Mail your report to: Division of Support Enforcement and Recovery New Hire Reporting Program 11 State House Station, Augusta, ME 04333-0011
<b>Email</b>	Send your report to <a href="mailto:maine.newhire@maine.gov">maine.newhire@maine.gov</a>

"New Hire" information provided by Maine employers helped increase child support collected by payroll deductions to over \$70 million in fiscal year 2008. This has made a great difference in the lives of many children who otherwise might not have received the financial support to which they are entitled. For more information about New Hire Reporting, call the Department of Health and Human Services, Division of Support Enforcement and Recovery at (207) 624-4112 or access the web site at [www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html](http://www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html).

## Unclaimed Property Reporting Requirements

Maine businesses are required to identify, report and remit unclaimed property to the Office of State Treasurer in accordance with 33 M.R.S.A., Chapter 41. The required reports may be filed online (secure server) electronically using free downloadable software available at [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed) or on paper.

The report must be filed May 1st for life insurance property, gift certificates/cards, and stored value cards, and November 1st for all other unclaimed property, such as, bank accounts, uncashed checks and securities.

For more information, go to [www.maine.gov/unclaimed](http://www.maine.gov/unclaimed) or call (207) 624-7470.