

NEW HIRE AND INDEPENDENT CONTRACTOR REPORTING INFORMATION FOR NEW HAMPSHIRE

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1. What is the new hire law?

The “Personal Responsibility and Work Opportunity Reconciliation Act” (PRWORA) of 1996 was passed as part of the larger welfare reform legislation. This Act requires that all employers report information on people they hire or re-hire to a state directory shortly after they are hired. Although a Federal law, this legislation looks to the individual states to implement the law and to maintain the directories of new hires. New Hampshire Revised Statutes, Title XXIII, 282-A:117-a is the implementation of PRWORA within the State of New Hampshire.

2. Why is new hire reporting required?

New hire reporting was designed to speed up any child support withholding order processes by expediting collection of child support from parents who change jobs frequently. It also helps locate non-custodial parents to help in establishing paternity and child support orders. Thus, employers serve as key partners in ensuring financial stability for many children and families by helping them receive the financial support they deserve.

3. Who is required to report?

Employers doing business in the state of New Hampshire must report on the following employees:

- **New Employees:** Employers must report information on newly hired employees who reside or work in the State of New Hampshire. This includes employees of all ages, those who work less than a full day, those still in a probationary period, part-time and seasonal employees. This information must be reported even if the employee is employed for only one day before termination.
- **Rehired or recalled employees:** Employers must report information on employees who are rehired or recalled to work after being laid off, furloughed, separated, granted a leave without pay or are terminated from employment after 26 weeks and who reside or work in the State of New Hampshire. Seasonal employees must be reported if there is a break in service of 10 weeks or more.
- **Temporary employees:** Temporary agencies are responsible for reporting information on any employee hired to report for an assignment. This need be done only once, employees do not need to be re-reported each time they report to a new client, unless there is a break in service or gap in wages, in which case they need to be reported as a rehire.
- **Independent contractors:** businesses and government entities are required to report specific independent contractor information when:
 - The independent contractor is an individual who operates as a sole proprietorship; and
 - You pay the independent contractor \$2,500 or more for labor or services in a calendar year (do not including any costs of materials specified in the contract when determining this amount) and you are required to file a Form 1099 for the services performed; or
 - You hire the independent contractor for \$2,500 or more for labor or services on a single contract (do not including any costs of materials specified in the contract when determining this amount) regardless of the amount of time of the contract, and you are required to file a Form 1099 for the services performed.

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You may report the hiring of an independent contractor even though the total amount paid to the independent contractor is less than \$2,500 if you wish, although it is not required.

Employers doing business in the state of New Hampshire must report information on anyone hired if the individual is considered an employee for purposes of paying federal income tax withholding. This includes employees of all ages, those who work less than a full day, those still in a probationary period, part-time, seasonal employees and employees who are rehired. This information must be reported even if the employee is employed for only a few hours before termination.

4. What information must be reported?

In accordance with the Federal legislation, the State of New Hampshire requires the following information to be reported:

- The employer's Federal Employer Identification Number (FEIN). If the employer has more than one FEIN, use the same one used to report quarterly wage information
- The New Hampshire Employment Security (NHES) Employer Account Number (if any)
- The employer's name
- The employer's address
- The employee or contractor's name (full name: first, middle and last)
- The employee's home address or the contractor's home or business address (physical address, not a P.O. box)
- The employee or contractor's Social Security Number
- The employee or contractor's date of hire (optional)
- The employee or contractor's state of hire (optional)
- The type of hire (employee or contractor)

5. How and where is this information reported?

New Hampshire Employment Security offers several options that make it easy for employers to report new hires. The options available are:

Electronic Reporting

- Go to <http://www.nh.gov/nhes/documents/nhrmm.pdf> for the data specifications and other instructions on how to send a CD, tape or diskette with new hire reporting information. Mail any CDs, diskettes or tapes to the address below.

Non-Electronic Reporting

- New hire reporting form: Go to <http://www.nh.gov/nhes/employer/documents/newhirefiller.pdf> to download the form or use the one attached.
- You may choose to submit a copy of an employee's W-4 form as a new hire report. If you do, please ensure that the W-4 is easily readable and has the employer's name, Federal Employer Identification Number, and address written in blocks 8 and 10 on each form.

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- You may choose to submit a copy of a contractor's W-9 form as a new hire report. If you do, please ensure that the W-9 is easily readable and has the employer's name, address, Federal Employer Identification Number and New Hampshire Employment Security (NHES) written in the block labeled "Requester's Name and Address"
- Printed List: If you cannot or do not wish to report new hire information electronically, you might be able to have your accounting, payroll, or personnel software create a printed list containing your new hire data. Call (603) 229-4371 or 1-800-803-4485 for approval of a form you've created.
- New hire reports may either be faxed or mailed to the following:

Mail reports, disks or electronic tapes to:

NH Employment Security
PO Box 2092
Concord, NH 03302-2092
Attn: New Hire Program

Fax reports to:

(603) 229-4324
Toll-free: (888) 783-3598

Other Reporting Methods

- Payroll Service: Leading payroll services are already electronically reporting new hires for thousands of employers. If you use one a payroll or accounting service see if the service can report new hires for you.

6. How often must the information be reported?

Employers are required to submit new hire reports within 20 days after an employee is hired, rehired or returns to work. If you have multiple new hires in a month and are submitting electronic files, these files must be submitted which are not less than 12 days nor more than 16 days apart.

7. What is the penalty if the report is late?

A penalty of \$25 per employee per month may be assessed for each failure to report a new hire. Also, a penalty of \$500 may be assessed for the failure to report new hire information if the failure is the result of conspiracy between the business or government entity and the employee.

8. How will the information be used?

Federal and State laws contain strict regulations on how new hire reporting information may be used. New hire reporting information is matched against any open child support orders to locate non-custodial parents and enforce these orders.

This information will also be fed into a national directory to provide more current information for locating out-of-state noncustodial parents.

New hire information may also be used by states to help detect and prevent fraudulent payments to recipients of unemployment insurance, worker's compensation and welfare benefits.

The use of this information helps maintain financial stability in New Hampshire families and helps to keep down the cost of welfare, unemployment and worker's compensation insurance.

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9. Additional information.

For questions about new hire reporting you can contact New Hampshire Employment Security at (603) 229-4371 or 1-800-803-4485.



FEDERAL IDENTIFICATION NO: _____

NHES EMPLOYER ACCOUNT NO: _____

EMPLOYER NAME: _____

EMPLOYER ADDRESS: _____

EMPLOYER TELEPHONE No : () _____

EMPLOYER FAX No : () _____

EMPLOYER CONTACT PERSON : _____



NEW HIRE REPORTING FORM

RETURN TO: NHES -NEW HIRE PROGRAM
 PO Box 2092
 CONCORD NH 03302-2092
 FAX (603) 229-4324

Note: For "Type of Hire" write **"W"** for W-2 EMPLOYEE or **"I"** for 1099 INDEPENDENT CONTRACTOR

<u>SOCIAL SECURITY NO</u>	<u>EMPLOYEE NAME</u>	<u>ADDRESS</u> (NOT PO BOX)	<u>CITY/TOWN</u>	<u>STATE</u>	<u>ZIP</u>	<u>DATE OF HIRE</u>	<u>WORK STATE</u>	<u>TYPE OF HIRE</u> "W" OR "I"
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*Note: All new hires must be reported within **20** days of the date hired. The date of hire is the **first** day the individual performs services for you*