

NEW HIRE REPORTING INFORMATION FOR WISCONSIN

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NEW HIRE REPORTING INFORMATION FOR WISCONSIN

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. Wisconsin Statute 103.05, Administrative Code DWD 42 is the implementation of PRWORA within the State of Wisconsin.

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 Wisconsin must report on the following employees:

- **New Employees:** Employers must report information on newly hired employees who reside or work in the State of Wisconsin. 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 90 days and who reside or work in the State of Wisconsin. Employers must also report any employee who remains on the payroll during a break in service or gap in pay, and then returns to work after 90 days. This includes teachers, substitutes, seasonal workers, etc.
- **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.

Employers doing business in the state of Wisconsin 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.

Employers are not required to report information on terminated employees.

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4. What information must be reported?

In accordance with the Federal legislation, the State of Wisconsin 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 employer's name
- The employer's address
- The employer's fax number (optional)
- The employer's phone number (optional)
- The employer's e-mail address (optional)
- Medical insurance availability (optional)
- The employee's name (full name: first, middle and last)
- The employee's address
- The employee's Social Security Number
- The employee's date of hire
- The employee's date of birth (optional)
- The state of hire (optional)

5. How and where is this information reported?

The Wisconsin New Hire Reporting Center offers several options that make it easy for employers to report new hires. The options available are:

Electronic Reporting

- Go to <http://newhire-reporting.com/WI-Newhire/default.aspx> and click "Register" to register to report any new hires on-line
- Go to <http://newhire-reporting.com/WI-Newhire/electronic.aspx> for instructions on how to send a secure file electronically or additional information on electronic reporting.

Non-Electronic Reporting

- 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. The printed list should contain all of the required information, use at least a 10-point font size, and have the employer's name, Federal Employer Identification Number, and address clearly displayed at the top of the report.
- New hire reporting form: Go to <http://www.revenue.wi.gov/forms/with/w-204f.pdf> to download the form or use the one attached.
- W-4 form: You may choose to submit a 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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- Paper new hire reports may either be faxed or mailed to the following:

Mail reports to:

Wisconsin New Hire Reporting
P.O. Box 14431
Madison, WI 53708-0431

Fax reports to:

Toll-free: (800) 277-8075

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 in two monthly transmissions not more than sixteen 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 Wisconsin families and helps to keep down the cost of welfare, unemployment and worker's compensation insurance.

9. What to do if you have never reported new hires.

Begin by reporting any new employees you've hired or rehired in the last 180 days. Then going forward be sure to report any new hires or rehires within 20 of the hire date.

10. Additional information.

For questions about new hire reporting you can contact the Wisconsin New Hire Reporting toll-free at (888) 300-4473 with any questions regarding the new hire reporting process. The automated toll-free number operates 24 hours a day, seven days a week, and offers the ability to order documents and have them faxed to you. The help desk staff are available Monday through Friday, 8:00am to 5:00pm Central Time. Questions can also be e-mailed to: newhire@dwd.state.wi.us.

Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting

Employee's Section

Employee's Name (last, first, middle initial)		Social Security Number		Date of Birth
Employee's address (number and street)		City	State	Zip Code
<input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: <i>If married, but legally separated, check the Single box.</i>				Date of Hire

FIGURE YOUR TOTAL WITHHOLDING EXEMPTIONS BELOW

Complete Lines 1 through 3 only if your Wisconsin exemptions are different than your federal allowances.

1. (a) Exemption for yourself – enter 1 _____
- (b) Exemption for your spouse – enter 1 _____
- (c) Exemption(s) for dependent(s) – you are entitled to claim an exemption for each dependent..... _____
- (d) Total – add lines (a) through (c)
2. Additional amount per pay period you want deducted (if your employer agrees) _____
3. I claim complete exemption from withholding (see instructions). Enter "Exempt" _____

I CERTIFY that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming complete exemption from withholding, I certify that I incurred no liability for Wisconsin income tax for last year and that I anticipate that I will incur no liability for Wisconsin income tax for this year.

Signature _____

Date Signed _____

EMPLOYEE INSTRUCTIONS:

- **WHO MUST FILE:**
Every Employee is required to file a completed Form WT-4 with each of his or her employers unless the Employee claims the same number of withholding exemptions for Wisconsin withholding tax purpose as for federal withholding tax purpose. Form WT-4 (or federal Form W-4 if a Form WT-4 is not filed) will be used by your employer to determine the amount of Wisconsin income tax to be withheld from your paychecks. If you have more than one employer, you should claim a smaller number or no exemptions on each Form WT-4 filed with employers other than your principal employer so that the total amount withheld will be closer to your actual income tax liability.
Your employer may also require you to complete this form to report your hiring to the Department of Workforce Development.
You may file a new Form WT-4 any time you wish to change the amount of withholding from your paychecks, providing the number of exemptions you claim does not exceed the number you are entitled to claim.
- **UNDER WITHHOLDING:**
If sufficient tax is not withheld from your wages, you may incur additional interest charges under the tax laws. In general, 90% of the net tax shown on your income tax return should be withheld.
- **OVER WITHHOLDING:**
If you are using Form WT-4 to claim the maximum number of exemptions to which you are entitled and your withholding exceeds your expected income tax liability, you may use Form WT-4A to minimize the over withholding.
- **WHEN TO FILE IF YOUR EXEMPTIONS CHANGE:**
You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES.
You may file a new certificate at any time if the number of your exemptions INCREASES.

- **HOW TO COMPLETE FORM WT-4**
Clearly print your full name (last, first, middle initial), address, social security number and date of birth.
- **LINE 1:**
(a)-(c) Number of exemptions — Do not claim more than the correct number of exemptions. If you expect to owe more income tax for the year than will be withheld if you claim every exemption to which you are entitled, you may increase your withholding by claiming a smaller number of exemptions on lines 1(a)-(c) or you may enter into an agreement with your employer to have additional amounts withheld (see instruction for line 2).
(c) Dependents — Those persons who qualify as your dependents for federal income tax purposes may also be claimed as dependents for Wisconsin purposes. The term "dependents" does not include you or your spouse. Indicate the number of dependents that you are claiming in the space provided.
- **LINE 2:**
Additional withholding — If you have claimed "zero" exemptions on line 1, but still expect to have a balance due on your tax return for the year, you may wish to request your employer to withhold an additional amount of tax for each pay period. If your employer agrees to this additional withholding, enter the additional amount you want deducted from each of your paychecks on line 2.
- **LINE 3:**
Exemption from withholding — You may claim exemption from withholding of Wisconsin income tax if you had no liability for income tax for last year, and you anticipate that you will incur no liability for income tax for this year. You may not claim exemption if your return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Wisconsin income tax from your wages.
You must revoke this exemption (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Wisconsin income tax liabilities for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form WT-4 with your employer showing the number of withholding exemption you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form WT-4 is filed before that date.

Employer's Section

Employer's Name		Federal Employer ID Number	
Employer's payroll address (number and street)	City	State	Zip Code

EMPLOYER INSTRUCTIONS for Department of Revenue:

- If you do not have a Federal Employer Identification Number (FEIN), contact the Internal Revenue Service to obtain a FEIN.
- If the Employee has claimed more than 10 exemptions OR has claimed complete exemption from withholding and earns more than \$200.00 a week or is believed to have claimed more exemptions than he or she is entitled to, mail a copy of this certificate to: Wisconsin Department of Revenue, Audit Bureau, P.O. Box 8906, Madison, WI 53708 or fax (608)-267-0834.
- Keep a copy of this certificate with your records. If you have questions about the Department of Revenue requirements, call (608) 266-8646 or (608) 266-2776.

EMPLOYER INSTRUCTIONS for New Hire Reporting:

- This report contains the required information for reporting New Hire to Wisconsin. Mail the original form to the Department of Workforce Development, New Hire Reporting, PO Box 14431, Madison, WI 53708-0431 or fax toll free to 1-800-277-8075.
- If you are reporting New Hires electronically, you do not need to forward a copy of this report to Department of Workforce Development.
- If you have questions about New Hire requirements, call toll free (888) 300-HIRE (888-300-4473).

The address will be displayed appropriately in a left window envelope.

**DEPARTMENT OF WORKFORCE DEVELOPMENT
NEW HIRE REPORTING
PO BOX 14431
MADISON WI 53708-0431**