

### **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 dependant 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?**

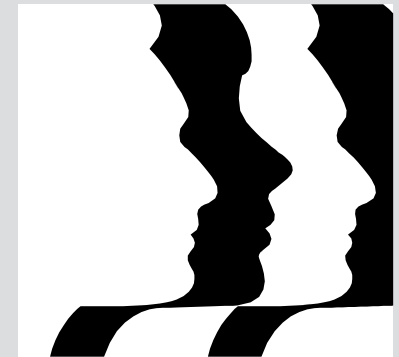
**Yes.** Civil and criminal penalties for noncompliance can be imposed on the employer. Civil penalties include fines of up to \$25 for each New Hire the employer fails to report. In addition, employers who conspire with New Hires not to report, face fines of up to \$500 for each "New Hire" they failed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

*NH Employment Security is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities.  
TTY/TDD ACCESS RELAY NH 1-800-735-2964.*

# **"NEW HIRE" REPORTING**

*An Employer's Guide*

**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**

**NHES** New Hampshire  
Employment  
Security  
[www.nhes.nh.gov](http://www.nhes.nh.gov)  
*"We're working to keep New Hampshire working"*

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

### **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 to work after a break in services for at least 60 consecutive calendar days.

### **What information do I report?**

- Federal Employer Identification Number
- NHES Employer Account Number (if any)
- Employer's Name
- Employer's Address
- Social Security Number (Not FEIN #)
- Employee's/Contractor's Complete Name
- Employee's Home/Contractor's Home or Business Address: Physical Location, (Not PO Box)
- First Day of Hire
- Work State
- Type of Hire (employee or contractor)

### **Common Errors on "New Hire" Forms**

- The State ID # is missing.
- The Federal ID # is missing.
- The employer's address is incomplete.
- Social Security # is cut off on faxed information.
- Social Security # is missing.
- Using P.O. Box instead of physical street address.
- Federal ID # reported for an Independent Contractor instead of the Social Security #.
- Illegible reports due to poor hand writing.
- Reports not readable due to poor copies 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 "First Day of Hire," which is the first day the individual performs services for wages or any other form of compensation, or under contract.

### **Filing New Hire Reports Online**

The easiest and fastest way to report your new hires is online through our New Hire Reporting System. You must have an active state account number to use this online system. Access to the online New Hire Reporting can be found on our homepage at <http://www.nhes.nh.gov/>

### **Filing by Mail or Fax**

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: New Hire Program  
Tel: (603) 229-4371 or 1-800-803-4485  
Fax: (603) 224-0825  
Toll Free Fax: 855-253-9072

You may also file "New Hire" Reports by magnetic media (CD). 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 media 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

### **Questions or for more information**

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

or

**Visit our website:  
[www.nhes.nh.gov/  
forms/employers.htm](http://www.nhes.nh.gov/forms/employers.htm)**