

What is required of employers regarding new-hire reporting?

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 requires all employers to report information about newly hired or rehired employees to a designated state agency shortly after the date of hire. New hire reports are matched against child support records at the state and national level to locate parents who owe child support.

Under the federal law, a copy of each new hire's W-4 form is sufficient to satisfy all reporting requirements. States are permitted to impose more stringent requirements and may allow other or equivalent reporting forms, including magnetic media. Reports by magnetic media are made by two monthly transmissions, which are not less than 12 days but no more

than 16 days apart. Employers may also be permitted to report new hire information via fax, Internet, or e-mail (check with your state for details). States also have the option of imposing civil monetary fines for noncompliance. The Administration for Children and Families, which is part of the U.S. Department of Health and Human Services, summarizes the law.

The terms "employer" and "employee" as used in state new hire reporting laws generally have the same meaning as under the federal income tax withholding laws. In some states, independent contractors are also required to be reported.

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|-----------|---|---|--|----------------------|----------------------|
| AL | Employers must report each new hire, rehire, or recall within seven days of hiring. The following information must be reported: name, address, social security number, and date of hire of each employee and the name, address, and state and federal identification numbers of the employer. Employers may transmit reports magnetically or electronically twice a month, not less than 12 days nor more than 16 days apart. ■ <i>Citation:</i> Ala. Code § 25-11-5, 25-11-17. | Violations are punishable by an administrative penalty of not more than \$25. | Department of Industrial Relations New-Hire Unit 649 Monroe St., Room 3203 Montgomery, AL 36131-0378 334-353-0408 (phone) 334-242-8956 (fax) newhire@dir.alabama.gov http://dir.alabama.gov/nh | All employers. | All employees. |
| AK | Employers must report new hires or rehires within 20 days of hire or rehire. The following information must be reported: name, address, and social security number of each employee and the employer's name, address, and federal tax identification number. If reports are made electronically or magnetically, they must be made in two transmissions per month not less than 12 or more than 16 days apart. If not made electronically or magnetically, then report must be made by first class mail no later than 20 days after date of hiring, re-hiring, or return to work of the employee on an IRS W-4 Form or an equivalent form. ■ <i>Citation:</i> AS 25.27.075. | Employers may be assessed a civil penalty of not more than \$10 for each employee not reported or \$100 if the failure to report is a result of a conspiracy between the employer and employee. | Child Support Enforcement Agency Department of Revenue 550 W. 7th Ave., Suite 310 Anchorage, AK 99501-6699 877-269-6685 (phone) 907-787-3197 (fax) www.csed.state.ak.us/FAQ/FAQ_New-Hires.asp | All employers. | All employees. |
| AZ | Employers must report new hires or rehires within 20 days of hire or rehire. The following information must be reported: name, address, social security number, and date of first performing services for pay of each employee and the employer's name, address, and federal tax identification number. The information may be submitted magnetically, electronically, by first-class mail, fax, or any other means authorized to the Department of Economic Security. If sent electronically or magnetically, the employer must send transmissions twice a month, no more than 16 days apart. The purpose of the reporting is to collect child support, prevent benefit fraud, and administer unemployment and worker compensation programs. ■ <i>Citation:</i> A.R.S. § 23-722.01. | The law does not allow penalties for failing to comply. | Arizona New Hire Reporting Center P.O. Box 402 Holbrook, MA 02343 888-282-2064, extension 250 888-282-0502 (fax) https://az-newhire.com | All employers. | All employees. |

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| AR | Employers must report the names, addresses, date of hire, and social security numbers of new hires or rehires (rehire means previously employed by the employer but separated from the previous employment for at least 60 consecutive days) and the employer's name, address, and federal taxpayer identification number. The report must be received no more than 20 days after the hire date or, in the case of employers transmitting magnetically or electronically, by two monthly transmissions, if necessary, not less than 12 or more than 16 days apart. ■ <i>Citation:</i> Ark. Code Ann. § 11-10-902. | No state penalties. | Arkansas New Hire Reporting Center P.O. Box 2540 Little Rock, AR 72203 800-259-2095 (phone) 800-259-3562 (fax) http://newhire-reporting.com/AR-Newhire/default.aspx | All employers. | All employees. |
| CA | Employers are required to report the following on new hires: (1) the employee's name, address, and social security number; (2) the employer's name, address, state employer identification number, if any, and federal taxpayer identification number; and (3) the first date the employee worked. The report must be made within 20 days of hire or if the employer transmits its reports magnetically or electronically, by two monthly transmissions not less than 12 or more than 16 days apart. Effective July 1, 2016, AB 477 requires a foreign labor contractor to register with the Labor Commissioner and imposes certain conditions for registration, including payment of specified fees. ■ <i>Citation:</i> Cal. Unemp. Ins. Code § 1088.5; AB 477 (2014). | The Employment Development Department may assess a fine for each failure to timely report the hiring of any employee unless the failure is a result of good cause. | Employment Development Department P.O. Box 997016, MIC 23 West Sacramento, CA 95799-7016 916-657-0529 (phone) 916-319-4400 (fax) www.edd.ca.gov/Payroll_Taxes/New_Hire_Reporting.htm | All employers. | All employees and independent contractors who are paid \$600 or more. |
| CO | Employers are required, for child support enforcement purposes, to submit a copy of the W-4 form or, at the employer's option, an equivalent form for each newly hired employee to provide the following information: employee's name, address, social security number and the date of hire and the employer's name, address, and federal identification number. Reports aren't required for employees hired for fewer than 30 days. Reports must be made within 20 calendar days after hire or at the time of the first scheduled payroll. Reports may be transmitted by first-class mail, fax, magnetically, electronically, or through the Colorado State Directory of New Hires website. Reports submitted magnetically or electronically are to be made by two monthly transmissions, when necessary, and in all instances, must be transmitted no more than 20 calendar days after the date of hire or, at the election of the employer, at the time of the first regularly scheduled payroll following the date of hire. Employer must also make an affirmation that it has checked the legal work state of each new employee, has not altered or falsified the new employee's identification documents, and has not knowingly hired an unauthorized alien. The affirmation must be completed within 20 days of hiring the new employee, and the employer must keep a written or electronic copy of the affirmation during the course of employment for each employee. ■ <i>Citation:</i> General new hire requirements: C.R.S. § 26-13-125. Affirmation: C.R.S. § 8-2-122(2). Record retention: C.R.S. § 8-2-122(2). | No penalty for failing to report. | Colorado State Directory of New Hires P.O. Box 2920 Denver, CO 80201-2920 303-297-2849 (phone) 303-297-2595 (fax) https://newhire.state.co.us/newhire/do | All employers. | A newly hired employee is defined as an employee who has not previously been employed by the employer or who was previously employed by the employer and was separated for at least 60 consecutive days. ■ <i>Citation:</i> C.R.S. § 26-13-125(1)(d). |
| CT | Employers must report within 20 days after date of employment the name, address, and social security number of each new hire and the name, address, and state and federal tax registration or identification number of the employer. Employers reporting magnetically or electronically must report at least twice per month by transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> Conn. Gen. Stat. § 31-254. | No penalty for failing to report. | CT Department of Labor Office of Research, ATTN: CT-W4 200 Folly Brook Blvd. Wethersfield, CT 06109 860-263-6310 800-816-1108 (fax) www1.ctdol.state.ct.us/newhires/index.asp | All employers. | All employees and independent contractors who are paid \$5,000 or more. |

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| DE | <p>All employers who are required to deduct or withhold state income taxes must report all new hires within 20 days after the date of hire. The required reports must be made on a W-4 form or its equivalent and must contain the new employee's name, address, and social security number as well as the employer's name, address, and tax identification number. Reports may be submitted via first-class mail or electronically or magnetically. Employers who submit reports electronically or magnetically must make the reports via two monthly transmissions not less than 12 and no more than 16 days apart.</p> <p>■ <i>Citation:</i> 30 Del. C. § 1156A.</p> | Employers who fail or refuse to report are subject to a \$25 penalty for each violation. Employers and/or employees who conspire either not to submit a report or to supply a false or incomplete report are subject to a \$500 fine for each offense. | <p>Division of Child Support Enforcement 84A Christiana Road New Castle, DE 19720 302-577-7171 (phone) 302-395-6729 (fax) www.dhss.delaware.gov/dcse/nhrpo.html</p> | Only those employers who are required to deduct and withhold taxes under Chapter 11 are required to comply. Withholding obligations are addressed under 30 Del. C. §1151. | All employees. |
| DC | <p>Within 20 days of the date an employee begins employment in D.C. or is rehired, employers must provide the following information to the D.C. Director of New Hires: name, address, social security number, name of employer, address of employer, employer ID number, and date of hire of the employee (defined as the first day on which the employee performs services for compensation). Additional information, including whether medical insurance coverage is available, date of birth of the employee, and compensation is optional. The Code calls for the employer to be punished each calendar month until the employer complies.</p> <p>■ <i>Citation:</i> D.C. Code § 46-226.06.</p> | Employers are subject to civil penalties of \$25 per employee the employer has failed to report or \$500 for each employee if the failure to comply is a conspiracy between the employer and employee. | <p>District of Columbia New Hire Reporting P.O. Box 366 Holbrook, MA 02343 877-846-9523 (phone) 877-892-6388 (fax) https://dc-newhire.com/electronic_reporting</p> | All employers. | All employees. |
| FL | <p>Covered employers are to report the name, address, social security number, and date of hire of new hires and the employer's name, address, and unemployment compensation identification number within 20 days of hire or if reporting electronically by two monthly transmissions not less than 12 or more than 16 days apart.</p> <p>■ <i>Citation:</i> FSA § 409.2576.</p> | The penalties for violations are \$25 per incident/employee. If a pattern of violations emerges, employers can be fined \$500 per incident/employee. | <p>Florida New Hire Reporting P.O. Box 6500 Tallahassee, FL 33214-6500 888-854-4791 (phone) 888-854-4762 (fax) https://newhire.state.fl.us/fl-newhire</p> | Employers as defined under § 3401(d) of the Internal Revenue Code of 1980 – broad enough to cover all employers (any person for whom an individual performs services as an employee unless the individual receiving the services does not have control over the payment of wages for those services). | All employees. |

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| GA | Employers must report the names, addresses, social security numbers, and dates of birth of new hires or rehires and the employer's name, address, and employment security number or unified business identifier within 10 days. ■ <i>Citation:</i> O.C.G.A. § 19-11-9.2. | Employers failing to report are given a written warning. | GA New Hire Reporting Program P.O. Box 90728 East Point, GA 30364-0728 888-541-0469 (phone) 888-541-0521 (fax) http://newhire-reporting.com/GA-Newhire/default.aspx | All employers. | All employees. |
| HI | Employers must report new hires' names, addresses, social security numbers, and the date services for remuneration were first performed, as well as the employer's name, address, and federal identification number, within 20 days of hiring. But employers reporting magnetically or electronically must make reports twice monthly not less than 12 or more than 16 days apart. ■ <i>Citation:</i> HRS § 576D-16. | Employers failing to report are subject to a civil penalty of \$25 or, if the failure is the result of a conspiracy between the employee and employer, the penalty is a \$500 fine. | Child Support Enforcement Agency Kakuhihewa Building 601 Kamokila Blvd., Ste. 251 Kapolei, HI 96707 808-692-7029 (phone) 808-692-7001 (fax) http://hawaii.gov/ag/csea/employer-information | All employers. | All employees. |
| ID | Employers must report new hires' or rehires' names, addresses, social security numbers, and dates of hire or rehire as well as the employer's name, address, the federal identification number, and the Idaho unemployment insurance account number, if any. The information must be reported within 20 days of the date of hire. Employers reporting electronically must report at least twice per month by transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> Idaho Code § 72-1601 <i>et seq.</i> | No penalty for failing to report. | Idaho Department of Labor New Hire Reporting 317 West Main St. Boise, ID 83735-0610 800-627-3880 (phone) 208-332-7411 (fax) https://labor.idaho.gov/applications/newhire/default.aspx | All employers. | All employees. |
| IL | Under the Illinois Unemployment Insurance Act, employers, except departments or agencies of the United States, must report new hires within 20 days of hiring or, in the case of employers transmitting electronically, by two monthly transmissions not less than 12 nor more than 16 days apart. Reports must include the employee's name, address, and social security number and the employer's name, address, federal identification number, and other information that may be required by federal law or regulation. ■ <i>Citation:</i> 820 ILCS 405/1801.1. | Employers who knowingly fail to comply are subject to a civil penalty of \$15 per individual. Employers knowingly conspiring with a new hire to fail to report or file a false report may be found guilty of a Class B misdemeanor with a fine not to exceed \$500. | Illinois New Hire Directory P.O. Box 19473 Springfield, IL 62794-9473 800-327-4473 (phone) 217-557-1947 (fax) www.ides.illinois.gov/Pages/employer_obligations_reporting_new_hires.aspx | All employers except departments or agencies of the United States. | All employees. |
| IN | Employers must report within 20 business days of the employee's date of hire the name, address, date of hire, and social security number of each new hire and the name, address, and state and federal identification number of the employer. Employers filing magnetically or electronically must report twice a month not less than 12 or more than 16 days apart. ■ <i>Citation:</i> I.C. § 22-4.1-4-2. | Noncompliance can result in civil monetary penalties for each newly hired employee who isn't timely reported as well as nonmonetary civil penalties. | Indiana New Hire Reporting Center P.O. Box 55097 Indianapolis, IN 46205-5097 866-879-0198 (phone) 800-408-1388 (fax) http://newhire-reporting.com/IN-Newhire/default.aspx | All employers. | All employees. |

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| IA | <p>New hire registry: Employers hiring or rehiring an employee shall report the hiring or rehiring of the employee to the centralized employee registry in accordance with one of the following timeframes: (a) within 15 days of the hiring or rehiring; (b) if the employer is transmitting reports magnetically, the employer may report through transmissions not less than 12 nor more than 16 days apart. Reports also must include information regarding whether the employer offers dependent health care coverage and the date the new employee may qualify for the coverage. Reports also must include the address to which income withholding orders or the notices of orders and garnishments should be sent.</p> <p>Workforce Development: Employers must submit reports required by the Department of Workforce Development. The state forms include the (1) E-Z Form - for Occupational Employment Survey, the short form for collecting confidential occupational employment and occupational wages, sent once a year to a sample of employers, voluntary, forms differ by industry; (2) Fringe Benefit Survey, sent once a year to a sample of employers, voluntary, used to collect confidential information on employee fringe benefits; and (3) Prevailing Wage Request Form, used by employers to request prevailing wages determinations from the department.</p> <p>■ Citation: New hire registry: Iowa Code § 252G.3. Workforce Development: Iowa Admin. Code r. 871-12.1(96) and 871-12.1(2).</p> | <p>New hire registry: State agencies may bring an action against employers who fail to report, and a willful failure to provide the information is punishable as contempt.</p> <p>■ Citation: Iowa Code § 252G.3(5).</p> | <p>Iowa Centralized Employee Registry PO Box 10322 Des Moines, IA 50306-0322 877-274-2580 (phone) 800-759-5881 (fax) https://secureapp.dhs.state.ia.us/epay</p> | <p>New hire registry: All employers. Workforce Development: Private employers. (See Iowa Code § 96.19.) Generally, the threshold to qualify as an employer is low, notwithstanding the various exceptions. The statute broadly provides that employers paying more than \$1,500 in employment wages, excluding certain domestic service wages, will qualify as an "employer."</p> | All employees, contractors, and subcontractors (special rules apply). |
| KS | <p>Within 20 business days of hire, rehire, return to work, or payment of first compensation, employers must report to the secretary of labor an employee's name, address, and social security number and the employer's name, address, and federal tax identification number and any other information required by the federal social security act.</p> <p>■ Citation: Kan. Stat. Ann. § 75-5743.</p> | No penalty. | <p>New Hire Directory P.O. Box 3510 Topeka, KS 66601-3510 888-219-7801 (phone) 785-296-5000 Ext. 7700 (Topeka phone) 888-219-7798 (fax) www.KansasEmployer.gov (website) newhires@dol.ks.gov (e-mail)</p> | All employers. | All employees. |
| KY | <p>The following information must be reported within 20 days unless the reporting could endanger the safety of the employee or compromise an ongoing investigation or intelligence mission as determined by the secretary of health and family services: new and rehired employees' names, addresses, and social security numbers, and the employer's name, address, and federal and state employer identification numbers if they've been assigned. The requirements don't apply to employees paid less than \$300 per month or who are younger than 18.</p> <p>■ Citation: KRS § 405.435.</p> | <p>Failure to comply carries a \$250 fine per month per employee for any violation after the second notice has been given.</p> <p>■ Citation: KRS § 405.435.</p> | <p>Kentucky New Hire Reporting Center P.O. Box 2818 Dublin, OH 43016 800-817-2262 (phone) 800-817-0099 (fax) www.kynewhire.com.</p> | All employers. | All employees. |

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| LA | <p>Within 20 days after hiring or rehiring an employee, an employer must report the following: the employee's name, address, social security number, and occupation as well as the employer's name, address, and employer identification number.</p> <p>■ <i>Citation:</i> La. Rev. Stat. Ann. § 46:236.14.</p> | Employers failing to report may be fined up to \$25. | <p>Louisiana Directory of New Hires P.O. Box 142513 Austin, TX 78714-2513 888-223-1461 (phone) 888-223-1462 (fax) http://newhire-reporting.com/LA-Newhire/default.aspx</p> | All employers, labor organizations, and any governmental entity except for any department, agency, or instrumentality of the United States. | All employees. |
| ME | <p>Employers must report the hiring of a newly hired employee to the Maine Department of Human Services. The employer must provide a report within seven days of the employee's hire, return to work, or rehire. Employers are to report the new hire's name, address, social security number, and date of birth as well as the employer's name, address, and employment security reference number or unified business number. The department must give employers who knowingly fail to comply a written warning.</p> <p>■ <i>Citation:</i> 19-A M.R.S.A. § 2154.</p> | Employers who fail to comply after receiving a written warning from the Maine Department of Human Services may be fined up to \$200 per month for each violation. All violations that occur in one month are considered one violation. | <p>Division of Support Enforcement and Recovery New Hire Reporting Program 11 State House Station Augusta, ME 04333-0011 207-624-7880 (phone) 800-437-9611 (fax) www.maine.gov/dhhs/OIAS/dser/employer/new-hire.html</p> | All employers. | All employees. Independent contractors if the employer contracts with the state. |
| MD | <p>Employers must file new hire reports including the employee's name, address, social security number, and date of employment, as well as the employer's name, address, federal employer identification number, state unemployment insurance account number, availability of medical benefits, salary, and rate of pay. Reports must be filed within 20 days or, if the employer reports electronically or magnetically at a rate of twice per month, the reports must be made no less than 12 or more than 16 days apart.</p> <p>■ <i>Citation:</i> Md. Code Ann., Lab. & Empl. § 8-626.1.</p> | Failure to report is punishable by a warning letter for the first offense and by a civil penalty of \$20 per month for each month in which a subsequent violation occurs. If the failure results from a conspiracy between employer and employee, the fine is \$500. | <p>Maryland New Hire Registry P.O. Box 1316 Baltimore, MD 21203-1316 888-634-4737 (phone) 888-657-3534 (fax) http://newhire-reporting.com/MD-Newhire/default.aspx</p> | All employers. | All employees. |
| MA | <p>Within 14 days of an employee's effective date of employment or reinstatement, the employer shall submit to the Massachusetts Department of Revenue, in a form prescribed by it, a report containing the employee's address, social security number, effective date of employment or reinstatement, and the name, address, and federal tax identification number of the employer.</p> <p>■ <i>Citation:</i> Mass. Gen. Laws ch. 62E, § 2; 830 C.M.R. § 62E.2.1.</p> | Failure to comply results in interest and penalty charges. | <p>Department of Revenue P.O. Box 55141 Boston, MA 02205-5141 800-332-2733 (phone) 617-376-3262 (fax) www.mass.gov/ (click on Business, Employer and Workplace Information, Finding and Hiring Employees, New Hire Reporting)</p> | All employers. | All employees. All newly hired independent contractors who will be paid \$600 or more annually. |

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| MI | Employers must report new hire information required by federal law. | No state penalties. | Michigan New Hire Operations Center P.O. Box 85010 Lansing MI 48908-5010 800-524-9846 (phone) 877-318-1659 (fax) http://newhire-reporting.com/MI-Newhire/default.aspx | All employers. | All employees. |
| MN | Employers must report the employee's name, address, social security number, and date of birth when available and the employer's name, address, and federal identification number. Employers must submit reports within 20 calendar days of the date of hire. ■ <i>Citation:</i> Minn. Stat. § 256.998. | Employers who have received a notice of noncompliance and later incur a second violation are subject to a civil penalty of \$25 for each intentionally unreported employee. Employers who have received a notice of noncompliance are subject to a civil penalty of \$500 for each intentionally unreported employee if noncompliance is the result of a conspiracy between the employer and employee. | Minnesota New Hire Reporting Center P.O. Box 64212 St. Paul, MN 55164-0212 800-672-4473 (phone) 800-692-4473 (fax) http://newhire-reporting.com/mn-newhire/default.aspx | All employers. | All employees. |
| MS | Each employer paying wage, salary, or commission and doing business in the State of Mississippi must report the new hire's or rehire's name, address, social security number, and date of birth and the employer's name, address, and federal and state withholding tax identification numbers as well as the date the employee began or resumed employment or is scheduled to begin or resume employment to the Directory of New Hires within the Mississippi Department of Human Services. The report must be submitted within 15 days of the hiring or rehiring. ■ <i>Citation:</i> Miss. Code Ann. § 43-19-46. | The penalty for failure to report is a civil penalty not to exceed \$500 if the failure to file is the result of a conspiracy between the employee and employer not to report or to submit false information. If there is no conspiracy, the penalty shall not exceed \$25. | Mississippi State Directory of New Hires P.O. Box 900008 Raleigh, NC 27675-9008 800-241-1330 (phone) 800-937-8668 (fax) http://newhire-reporting.com/MS-Newhire/Default.aspx | All employers. | All employees. |
| MO | Employers report new hires by including their names on the quarterly list of employees submitted with the unemployment compensation tax payment. ■ <i>Citation:</i> 8 CSR 10-4.030 and 10-4.060. | | Missouri Department of Revenue P.O. Box 3340 Jefferson City, MO 65105-3340 800-585-9234 (phone) 573-526-8079 (fax) www.dss.mo.gov/cse/newhire.htm | | All employees. |

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| MT | The following information is to be reported on every employee hired: employee's name, address, social security number, and date of hire and the employer's name, address, and federal identification number. The following optional information is requested: employee's home phone number, employee's date of birth, employer's work phone number, fax number, and availability of health insurance. Information must be submitted within 20 days of the date the employee is hired or rehired. Reports filed electronically or magnetically may be made by two monthly transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> Mont. Code Ann. § 40-5-922. | No penalty for failing to report. | Montana New Hire Reporting Program P.O. Box 8013 Helena, MT 59604-8013 888-866-0327 or 406-444-9290 (Helena area and outside Montana) 888-272-1990 (fax) www.dphhs.mt.gov/csed/relatedtopics/employerinformation.shtml | All employers. | All employees. |
| NE | Employers must report the names, addresses, and social security numbers of newly hired or rehired employees and the employer's name, address, and federal tax identification number within 20 days of hiring or rehiring. If filing magnetically or electronically, the reports may be made in two monthly transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> Neb. Rev. Stat. §§ 48-2301 through 2308. | The Department of Health and Human Services may levy a fine of not more than \$25 for each employee not reported. | Nebraska State Directory of New Hires P.O. Box 144013 Austin, TX 78714-4013 888-256-0293 (phone) 866-808-2007 (fax) http://newhire-reporting.com/ne-newhire/default.aspx | All employers. | All employees and independent contractors. |
| NV | Employers must report the names, addresses, and social security numbers of new hires not later than 20 days after the date of hire or for those employers electronically transmitting two monthly reports, not less than 12 days or more than 16 days apart. Submissions also must include the employer's name, address, and federal identification number. ■ <i>Citation:</i> NRS 606.120. | The state may adopt a civil penalty of less than \$25 for employers failing to comply. Any penalty must be imposed after notice and an opportunity for hearing. | Nevada Department of Employment, Training and Rehabilitation Employment Security Division New Hire Unit 500 East Third Street Carson City, NV 89713-0033 888-639-7241 (phone) 775-684-6379 (fax) https://uitax.nvdetr.org/crphtml/new_hire_info.htm | All employers. | All employees. |

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| NH | <p>Employees are required to report the hiring of all new hires, rehired employees, and any individuals with whom employers contract for services, other than casual labor, when the cost of such services is expected to exceed \$2,500. Reports must be submitted within 20 days of the date of hire or, if the employer is reporting magnetically or electronically, by two monthly transmissions not less than 12 days nor more than 16 days apart. Reports must contain the employee's name, address, social security number and first day of work and the employer's name, address, and federal and state ID number, and first day of work. A multistate employer may designate another state as its reporting state.</p> <p>■ <i>Citation:</i> N.H. Rev. Stat. Ann. 282-A:117-a; N.H. Admin. Rules Emp. 308.</p> | <p>Failure to comply results in civil or criminal penalties.</p> | <p>NH Employment Security P.O. Box 2092 Concord, NH 03302-2092 Attn: New Hire Program 603-229-4371 or 800-803-4485 (phone) 603-229-4324 or 888-783-3598 (fax) www.nh.gov/nhes/employer/index.htm</p> | <p>All employers, except a federal or state agency performing intelligence or counterintelligence functions, if the head of such agency has determined that reporting pursuant to this section with respect to the employee could endanger the employee's safety or compromise an ongoing investigation or intelligence mission.</p> | <p>All employees. All independent contractors who will be paid \$2,500 or more annually for services.</p> |
| NJ | <p>Employers must report the hiring or rehiring of, or the contracting with, any person in the state. Each report must contain the employee's name, address, date of birth, and social security number as well as the employer's name, address, and federal tax identification number. The reports must be made within 20 days unless the employer transmits electronically, in which case they must report every 15 days.</p> <p>■ <i>Citation:</i> N.J.S.A. 2A:17-56.61.</p> | <p>Employers who fail to report are given a written warning for the first violation and are subject to a \$25 civil fine per violation. If the failure to report is a conspiracy between the employer and employee, the employer is subject to a \$500 fine.</p> <p>■ <i>Citation:</i> N.J.S.A. 2A:17-56.61.</p> | <p>New Jersey New Hire Operations Directory P.O. Box 4654 Trenton, NJ 08650-4654 877-654-4737 (phone) 800-304-4901 (fax) http://newhire-reporting.com/NJ-Newhire/default.aspx</p> | <p>All employers.</p> | <p>All employees. All independent contractors transacting business in the state.</p> |
| NM | <p>Employers must report newly hired employees within 20 days of hire. Each report must contain the employee's name, address, and social security number and the employer's name, address, and federal identification number. Employers filing electronically or magnetically must report in two monthly transmissions not less than 12 or more than 16 days apart.</p> <p>■ <i>Citation:</i> NMSA 1978, § 50-13-1 through 50-13-4 (1997).</p> | <p>A \$20 fine is imposed for each failure to report. A \$500 fine is imposed for each failure to report that is a result of a conspiracy between employer and employee to conceal the required information.</p> | <p>New Mexico New Hires Directory P.O. Box 29480 Santa Fe, NM 87592-9480 888-878-1607 (phone) 888-878-1614 (fax) http://newhire-reporting.com/NM-Newhire/default.aspx</p> | <p>All employers.</p> | <p>All employees.</p> |

What is required of employers regarding new-hire reporting?

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|-----------|--|---|---|----------------------|----------------------|
| NY | <p>Employers must report the name, address, and social security number of new hires or rehires and the name, address, and employer identification number of the employer within 20 days of the date of hire. Employers filing electronically or magnetically must report in two monthly transmissions not less than 12 or more than 16 days apart. Additionally, all employers must give newly-hired workers written notice of their status as exempt or non-exempt employees and, if exempt, what exemption(s) they fall under, rate of pay, overtime pay rate (if they qualify for overtime), and the company's regular paydays. Employers must obtain a written acknowledgement of receipt of such notice from each new employee, and the notice must be given at the time of hiring. Under the New York Wage Theft Prevention Act, on the preemployment notice of wages provided to new hires, employers must also state the intent to claim allowances (such as tip or meal allowances) as part of the minimum wage, list the basis of the wage payment (<i>i.e.</i>, whether paying by hour, shift, day, week, piece, etc.), and provide additional information about the organization, including any "doing business as" names. The Act extends other requirements to employers, including provision of this wage notice upon hire and by February 1 of each following year, provision of the notice in both English and the employee's primary language, and notification to employees of any change in the notice at least seven days before the change takes effect (unless the change is noted on the employee's pay stub.)</p> <p>Employers should also be aware of special requirements regarding commission salespersons. Section 191(c) of the New York Labor Law requires employers to reduce to a signed writing the agreed terms of employment, including a description of how wages, salary, draws against commissions, and all their monies earned and payable are calculated.</p> <p>■ <i>Citation:</i> N.Y. Tax §§ 171-h and 685(w); N.Y. Lab. L § 195(1). Lab. L. § 191(c); New York Wage Theft Prevention Act.</p> | <p>The penalty for failure to timely report is \$20 multiplied by the number of employees not reported or the number of false or incomplete reports filed. If failure is a result of a conspiracy between the employer and employee, the penalty is \$450 multiplied by the number of employees not reported or the number of false or incomplete reports filed. Effective April 12, 2011, the Wage Theft Prevention Act extends penalties to employers that fail to provide the preemployment notice of wages within 10 days of the first day of employment. The Act provides for damages in the amount of \$50 for each workweek the violation occurs or continues to occur (not to exceed \$2,500), costs and reasonable attorneys' fees, and a private right of action.</p> | <p>Department of Taxation and Finance New Hire Notification P.O. Box 15119 Albany, NY 12212-5119 877-698-2910 (phone) 518-320-1080 (fax) www.nynewhire.com/NYNewHireServlet</p> | All employers. | All employees. |
| NC | <p>Employers must report the name, address, and social security number of new employees and the name, address, and federal tax identifying number of the employer within 20 days of the date of hire. Employers filing electronically or magnetically must report in two monthly transmissions not less than 12 or more than 16 days apart.</p> <p>■ <i>Citation:</i> N.C. Gen. Stat. § 110-129.2.</p> | <p>Civil penalties of up to \$25 per violation may be imposed.</p> | <p>North Carolina State Directory of New Hires P.O. Box 90369 East Point, GA 30364-0369 888-514-4568 (phone) 866-257-7005 (fax) http://newhire-reporting.com/NC-Newhire/default.aspx</p> | All employers. | All employees. |

What is required of employers regarding new-hire reporting?

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|-----------|---|--|---|---|---|
| ND | <p>Employers must report the following information for each new hire: employee's date of hire, name, address, social security number, and whether the employer offers health insurance to the employee and the employer's name, address, and federal tax identification number. Reports must be made no later than 20 days after the hire date. An employer with more than 24 employees at any time must report new hires electronically, through an Internet-based method provided by the department. An employer that does not comply with this requirement is deemed to have failed to report new hires. If the employer transmits the report electronically, a report may be made by two monthly transmissions, if necessary, not less than 12 nor more than 16 days apart. A new hire is an employee who has not previously been employed by the employer or was previously employed by that employer but has been separated from such prior employment for at least 60 days.</p> <p>■ <i>Citation:</i> N.D.C.C. §§ 34-15-01(4); 34-15-03; and 34-15-05.</p> | <p>The Department of Human Services may issue a written warning to employers who fail to file timely, complete, and correct reports. Continued noncompliance may result in a penalty of \$20 for each failure to report. If there is a conspiracy between the employer and employee, the penalty may be increased to \$250 for each failure to report.</p> | <p>SNDH P.O. Box 7369 Bismarck, ND 58507-7369 701-328-3582 or 800-231-4255 (phone) 701-328-5497 (fax) www.nd.gov/dhs/services/childsupport/empinfo/newhire</p> | All employers. | All employees. |
| OH | <p>Employers must make new hire reports to the Department of Job and Family Services regarding the hiring, rehiring, or return to work including the employee's name, address, date of birth, social security number, and the date of hire, rehire, or return to work and for each contractor, the contractor's name, address, social security or tax identification number, the date payments begin, and the length of time the contractor will be performing services for the employer, and the employer's name, address, and identification number. An employer may make a new hire report by submitting a copy of the U.S. IRS Form W-4 (Employee's Withholding Allowance Certificate) for the employee, a form provided by the Department of Job and Family Services, or any other hiring document or data storage device or mechanism the department authorizes. The Department of Job and Family Services may by rule require that additional information, specified in the rule, be included in each new hire report. This provision applies to both employees and contractors.</p> <p>This requirement applies to all employers, except the federal government, for which an individual performs any service, as the employee or contractor, except that: (1) If the employer does not have control of the compensation for the services, "employer" means the person having control of the compensation; (2) In the case of a person paying compensation on behalf of a nonresident alien individual, foreign partnership, or foreign corporation, "employer" means the person paying the compensation; and (3) In the case of compensation paid to a contractor, "employer" does not include any person or entity that lacks a federal employer identification number.</p> <p>■ <i>Citation:</i> Ohio Rev. Code § 3121.89 <i>et seq.</i></p> | <p>An employer that fails to make a new-hire report shall be liable to the Department of Job and Family Services for a civil penalty of \$25 for each failure to make a report. If the failure to make a report is the result of a conspiracy between the employer and the employee not to supply the report or to supply a false or incomplete report, the employer shall be liable for a civil penalty of \$500 for each such failure.</p> <p>■ <i>Citation:</i> Ohio Rev. Code § 3121.8919.</p> | <p>Ohio New Hire Reporting Center P.O. Box 15309 Columbus, OH 43215-0309 614-221-5330 (phone) 888-872-1490 Ext. 300 (toll-free in-state only) 614-221-7088 or 888-872-1611 (fax) http://newhire-reporting.com/OH-Newhire/default.aspx</p> | All employers, except the federal government. (See Requirements "Employer" is defined in Ohio Rev. Code § 3121.89(C). Ohio Rev. Code §§ 3121.89 <i>et seq.</i> | All employees. All independent contractors who will be paid \$2,500 or more annually for services (does not include a professionally licensed contractor providing services under the license). ■ <i>Citation:</i> Ohio Rev. Code § 3121.89(A)(3). |
| OK | <p>Employers must report all newly hired employees' names, addresses, social security numbers, date of employment, state of employment along with the employer's name, address, and federal identification number within 20 days of hiring. If reporting electronically or magnetically, employers must report twice monthly not less than 12 or more than 16 days apart.</p> <p>■ <i>Citation:</i> Okla. Stat. Title 40 § 2-802.</p> | No penalties for failing to report. | <p>Oklahoma New Hire Reporting Center P.O. Box 52003 Oklahoma City, OK 73152-2004 866-553-2368 (phone) 800-317-3786 (fax) www.ok.gov/oesc/index.php</p> | All employers. | All employees. |

What is required of employers regarding new-hire reporting?

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|-----------|--|---|--|--|----------------------|
| OR | Employers must submit a report for each hire or rehire that includes the employee's name, address, and social security number and the employer's name, address, and federal tax identification number. Reports must be made no later than 20 days after the date of hire or rehire or if the employer transmits magnetically or electronically, the transmissions must be made each month not less than 12 days or more than 16 days apart. ■ <i>Citation:</i> ORS 25.790. | None. | Department of Justice Division of Child Support Employer New Hire Reporting Program 4600 25th Ave NE, Suite 180 Salem, OR 97301 800-850-0228 or 503-378-2868 (phone) 877-877-7415 or 877-877-7416 (fax) www.dcs.state.or.us/employers | All employers. | All employees. |
| PA | Employers must report a newly hired employee's name, home address, social security number, and date of hire as well as the employer's name, address, federal identifying number, and the name and telephone number of an employer contact within 20 days of the date of hire. If filing electronically or magnetically, employers must report by two monthly transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> 23 Pa. C.S. § 4392. | Failure to report results in a written warning for the first violation and a \$25 fine for each subsequent violation. If the failure to report is the result of a conspiracy between the employer and employee, the employer is subject to a fine of up to \$500. ■ <i>Citation:</i> 23 Pa. C.S. § 4396. | Commonwealth of Pennsylvania New Hire Reporting Program P.O. Box 69400 Harrisburg, PA 17106-9400 888-724-4737 (phone) 717-657-4473 (fax) www.panewhires.com | All employers. | All employees. |
| RI | Employers must report hiring or rehiring of employees no later than 14 days after hire or rehire if reporting on a W-4 or its equivalent or twice a month if reporting electronically or magnetically. The report must contain the employee's name, address, and social security number and the employer's name, address, and federal identification number. The report also must include information regarding whether an employee has employee dependent health coverage available and the appropriate date on which the employee may qualify for coverage. ■ <i>Citation:</i> R.I.Gen.Laws §§ 15-24-1 <i>et seq.</i> | Employers failing to comply may be liable for a civil penalty of \$20 for each violation. If the failure to comply is a result of a conspiracy between employer and employee, the fine is \$500. | Rhode Island New Hire Reporting Directory 55 North Franklin Street P.O. Box 335 Holbrook, MA 02343 888-870-6461 (phone) 888-430-6907 (fax) www.rinewhire.com | All employers withholding federal or state tax liabilities. | All employees. |

What is required of employers regarding new-hire reporting?

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|-----------|---|---|--|-------------------|----------------------------|
| SC | Employers must report the names, addresses, social security numbers, dates of birth, and salary information of new hires and rehires as well as the employer's name, address, and federal identification number monthly. ■ <i>Citation:</i> S.C. Code Ann. §§ 20-7-1315 and 43-5-598. | Employers failing to comply are subject to a civil penalty of no more than \$25 for the second offense and every offense thereafter unless the employer can demonstrate good cause for not reporting. If the failure is a result of conspiracy between the employer and the employee, the fine is \$500 for each and every offense. | South Carolina Department of Social Services New Hire Reporting Program P.O. Box 1469 Columbia, SC 29202-1469 803-898-9235 888-454-5294 (toll-free in-state only) 803-898-9100 (fax) www.scnewhire.com | All employers. | All employees and rehires. |
| SD | Employers must submit a report of any newly hired employee that includes the name, address, and social security number of the employee and the employer's name, address, and federal tax identification number. The report must be transmitted no later than 20 days after the date of hire or if the employer transmits the report magnetically or electronically, by two monthly transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> SDCL § 25-7A-3.3. | Employers failing to comply commit a petty offense. ■ <i>Citation:</i> SDCL § 25-7A-3.3 | S.D. Department of Labor New Hire Reporting Center P.O. Box 4700 Aberdeen, SD 57402-4700 888-827-6078 (phone) 888-835-8659 (fax) http://dlr.sd.gov/ui/newhirereporting.aspx | All employers. | All employees. |
| TN | Employers must report the names, addresses, hire dates, and social security numbers of new hires and the employers' name, address, and federal tax number within 20 days after hire date or, if reported electronically or magnetically, by two monthly transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> Tenn. Code Ann. §§ 36-5-1101 through 1108. See also Question 21 regarding immigration and employee eligibility. | Employers are subject to civil penalties of either \$20 for each employee or \$400 if the failure is a result of an agreement between the employer and employee to withhold the required information or to supply false or incomplete information. | Tennessee New Hire Reporting P.O. Box 17367 Nashville, TN 37217 888-715-2280 (toll-free phone) 877-505-4761 (toll-free fax) support@tnnewhire.com (e-mail) www.TNnewhire.com | All employers. | All employees. |

What is required of employers regarding new-hire reporting?

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|-----------|--|---|--|---|----------------------|
| TX | <p>Employer must report to the State Directory of New Hires a report of all new hires that contains the following: (1) the employee name, (2) the employee address, (3) the employee social security number, (4) the employee's date of hire, (5) the employer name, (6) the employer address, and (7) the Federal Employer Identification Number (FEIN). Employers, at their option, may also provide the following additional information in the report: (1) the employee's date of birth, (2) the employee's expected salary or wages, and (3) employer payroll addresses for mailing of notice to withhold child support. Reports must be made within 20 calendar days after the date of hire or in the case of an employer transmitting reports magnetically or electronically, by two monthly transmissions (if necessary) not more than 16 days apart.</p> <p>■ <i>Citation:</i> Tex. Family Code § 234.101 <i>et seq.</i> and 1 Tex. Admin. Code § 55.303, 55.307.</p> | <p>An employer who knowingly violates the procedure for reporting employee information may be liable for a civil penalty, which may not exceed \$25 for each occurrence in which the employer fails to report the employees or \$500 for each occurrence in which the failure to report the employee information is the result of a conspiracy between the employer and the employee.</p> | <p>Texas Employer New Hire Reporting Operations Center P.O. Box 149224 Austin, TX 78714-9224 800-850-6442 or 888-839-4473 (phone) 800-732-5015 (fax) https://portal.cs.oag.state.tx.us/wps/portal/employer</p> | All employers. | All employees. |
| UT | <p>Utah's Centralized New Hire Registry Act requires employers to report new hires' or rehires' names, addresses, social security numbers, and dates of hire or rehire as well as the employer's name, address, and federal tax identification number. The information must be sent no later than 20 days after the hire or rehire or, if approved by the department, on a semimonthly basis of not less than 12 days nor more than 16 days apart.</p> <p>■ <i>Citation:</i> Utah Code §§ 35A-7-101 <i>et seq.</i></p> | <p>Employers are subject to civil penalties of either \$25 for each failure to report or \$500 if the failure is intentional and the result of an agreement between the employer and employee to not supply the required information or to supply false or incomplete information.</p> | <p>Utah New Hire Registry 140 E. 300 S. P.O. Box 45247 Salt Lake City, UT 84145-0247 801-526-9235 (phone) 800-222-2857 (toll-free phone) 801-526-4391 (fax) http://jobs.utah.gov/newhire</p> | In general, all employers. The reporting requirements, however, do not apply to an employer who has employees in two or more states and sends the information required by the reporting section to a state other than Utah if in compliance with the Social Security Act. | All employees. |
| VT | <p>Employers must report each hired or rehired employee for whom a W-4 is completed. Reports must include the employee's name, address, social security number, and first date of employment, plus the employer's name, address, and federal identification number. The reports must be made within 10 days of hire.</p> <p>■ <i>Citation:</i> 33 V.S.A. § 4110(b).</p> | <p>If the failure to report is the result of collusion between employer and employee, the employer shall be liable to the obligee in the amount of the wages required to be withheld but not more than \$500.</p> | <p>Vermont Department of Labor New Hire Reporting 5 Green Mountain Drive P.O. Box 488 Montpelier, VT 05601-0488 800-786-3214 (phone) 802-828-4286 (fax) empl@ocs.state.vt.us http://labor.vermont.gov/Default.aspx?tabid=419</p> | All employers. | All employees. |

What is required of employers regarding new-hire reporting?

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|-----------|--|---|---|-------------------|--|
| VA | Employers are required to report to the Virginia New Hire Reporting Center new hires within 20 days of hiring. They are to report new hires' names, addresses, and social security numbers and the employer's name, address, and identification number. If filing electronically or magnetically, reports must be made in two monthly transmissions not less than 12 or more than 16 days apart. The required information may be provided by mailing a copy of the new employee's W-4 form. ■ <i>Citation:</i> VA Code § 63.2-1946. | No penalties identified for enforcement. | VA New Hire Reporting Center P.O. Box 3757 Dublin, OH 43016 800-979-9014 (phone) 800-688-2680 (fax) https://va-newhire.com/ | All employers. | All employees. |
| WA | Employers must report new hires, rehires, or the return of any employee from unpaid leave within 20 days of the date of hire, rehire, or return to work. The employer must provide (1) the employee's name, address, social security number, and date of birth, and (2) the date of rehire for employees who previously worked for the employer but had not done so in more than 60 days due to layoff, furlough, separation, or leave without pay, and (3) the employer's name, address, and IRS employer identification number. ■ <i>Citation:</i> Wash. Rev. Code § 26.23.040. | Failure to report results in a fine of \$25 per month per employee or \$500 per month if the failure to report is the result of a conspiracy between the employer and the employee not to supply the required report or to supply a false report. Wash. Rev. Code § 26.23.040. | New Hire Program P.O. Box 9023 Olympia, WA 98507-9162 800-562-0479 (phone) 800-782-0624 (fax) dcshire@dshs.wa.gov (email) www.dshs.wa.gov/dcs/Employers/Employers4.asp | All employers. | All employees. |
| WV | Employers must report new hires within 14 days of hiring, rehiring, or returning to work an employee or independent contractor. However, if the employer transmits the reports magnetically or electronically by two monthly submissions, the reports shall be submitted not less than 12 days nor more than 16 days apart. Employers must also report contracting for services in the state with an independent contractor when payment for services is \$2,500 or more in any year. Payment for the services must be reported within 14 days of the earlier of first making payments or contracts providing for payments. An employer must report by mailing the required information to the Bureau for Child Support Enforcement, or may transmit the information by other means if approved in writing by the Bureau prior to transmittal. Reports must include the following information: the employee's or independent contractor's name, address, social security number, and start date; and the employer's name, address, and federal identification number, as well as any different address for the employer's payroll office. ■ <i>Citation:</i> W. Va. Code § 48-18-125. | Employers are assessed a civil penalty of no more than \$25 per failure, but if the failure to report is a result of conspiracy between the employer and employee, the penalty is no more than \$500. | West Virginia New Hire Reporting Center P.O. Box 640098 Atlanta, GA 30364 877-625-4669 (phone) 877-625-4675 (fax) http://newhire-reporting.com/WV-Newhire/default.aspx | All employers. | Employees and independent contractors. |
| WI | Employers must report new hires within 20 days of the employee's first day of work. Each report must include the name, address, date of birth, social security number, and date of hire of the employee and the employer's name, address, and federal employer identification number. Multistate employers may elect to file new-hire reports in only one state if they comply with the requirements. ■ <i>Citation:</i> Wis. Stat. § 103.05. | | Wisconsin New Hire Reporting P.O. Box 14431 Madison, WI 53708-0431 888-300-HIRE (4473) (phone) 800-277-8075 (fax) http://newhire-reporting.com/WI-Newhire/default.aspx | All employers. | All employees. |

What is required of employers regarding new-hire reporting?

| State | Requirements and deadlines | Penalties | Reporting agency/ For more information | Covered employers | Covered employees |
|---------------|---|--|--|----------------------|----------------------|
| WY | Employers and labor organizations must report, within 20 days of the commencement of employment, the following information on all new hires, rehires, and temporary hires: employee name, address, and social security number, and the employer's name, address, and federal tax ID number. If filing electronically or magnetically, reports must be made in two monthly transmissions not less than 12 or more than 16 days apart. ■ <i>Citation:</i> Wyo. Stat. § 27-1-115. | Employers may be fined up to \$25 for each employee not reported. | Wyoming New Hire Reporting Center P.O. Box 1408 Cheyenne, WY 82003 800-970-9258 (phone) 800-921-9651 (fax) http://newhire-reporting.com/WY-Newhire/default.aspx | All employers. | All employees. |
| Canada | There are no specific new hire reporting requirements. Employers have registration, reporting, deduction, and/or remittance obligations for all employees under statutes that include the federal Income Tax Act, the federal Canada Pension Plan Act (in Quebec, the Quebec Pension Plan Act), the federal Employment Insurance Act, provincial health tax legislation, and provincial workers' compensation legislation. ■ <i>Citation:</i> Income Tax Act, Canada Pension Plan Act (in Quebec, the Quebec Pension Plan Act), the Employment Insurance Act, plus provincial health tax legislation and provincial workers' compensation legislation. | Penalties exist for failure to deduct and/or remit required withholdings and premiums, but there are no penalties for failing to report new hires. | | All employers. | |