

## ALL EMPLOYERS TO REPORT ALL NEW HIRES

### What must be reported?

Federal and state laws require that all employers must report the following information for each employee hired on or after October 1, 1997:

- Employee's                      ✓ Name                      ✓ Address                      ✓ Social Security Number
- Employer's                    ✓ Name                      ✓ Address                    ✓ Federal Tax Identification Number
- **Effective January 1, 2012, per state law, all employers need to report whether or not the employer offers health insurance to the new hire.**

### How will new hire information be used?

The reported information will be used by the North Dakota Department of Human Services and by other state agencies in order to:

- Increase financial support for children by improved collection of child support.
- Increase collections on defaulted student loans and Department of Education grant overpayments.
- Decrease taxpayer burden.
- Decrease the likelihood of fraud in the unemployment compensation, workers compensation, and welfare programs.
- Verify employment and income of individuals participating in certain federal housing programs.

### What is an employer/employee relationship as it pertains to New Hire Reporting?

- As a general rule, if an employee is given a W-2 form showing the amount of taxes withheld, that employee fits the definition for new hire reporting.
- Employees to be reported include all full time, part time, and temporary employees, both adults and minors.

### When is an individual considered a new hire?

- The first day in which an individual performs services for pay and the first day in which an employer begins to withhold amounts for income tax purposes.

### When must an employer report?

- The report must be made no later than 20 days after the first day in which an individual performs services for pay.
- If the report is transmitted electronically, the report may be made by two monthly transmissions.

## **Are the New Hire Reporting Requirements the same for all employers?**

- **New Hire Reporting Requirements for an employer that employs more than 24 employees at any time:**
  - Effective January 1, 2012, employers need to submit new hire reports through an electronic internet-based method provided by Child Support Enforcement:
    - ✓ Internet reporting at [www.childsupportnd.com](http://www.childsupportnd.com)
    - ✓ Web file transfer (please contact our office if interested)
  - If an employer believes that complying with the electronic reporting requirement will cause special difficulties, a waiver for good cause can be requested. Contact the Employer Relations Administrator for information about the waiver and approval process.
- **New Hire Reporting Requirements for an employer that employs less than 24 employees:**
  - Internet reporting at [www.childsupportnd.com](http://www.childsupportnd.com)
  - Web file transfer (please contact our office if interested)
  - Payroll service
  - Printed list
  - New Hire Reporting form (copy can be found on our website)
  - W-4 form

## **What happens if an employer does not report?**

- The Department of Human Services may issue a written warning to an employer who fails to file a timely, complete, and correct report.
- Continued noncompliance may result in a civil money penalty of \$20 for each failure to report.
- If there is an agreement between the employer and employee not to report, the civil money penalty levied against the employer may be increased to \$250 for each failure to report.

## **What if an employer has employees who are employed in more than one state?**

- Multistate employers who transmit reports using the internet or Web file transfer may elect to report all new hires to a single state in which they have employees.
- To exercise this option, multistate employers must identify one state for reporting new hires and must notify the Secretary of the United States Department of Health and Human Services of the state chosen.
- This notification must be submitted either in writing or via the federal Office of Child Support Enforcement website (<http://151.196.108.21/ocse/>).

**For more information, you can go to our Web site at [www.childsupportnd.com](http://www.childsupportnd.com).**

## **Contact Information**

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