New Hire Reporting Handbook



A Guide for the New Hire Registry in the State of Utah

Access the New Hire Registry online at: <u>jobs.utah.gov/employer</u> Select "Report New Hires" at the bottom left



jobs.utah.gov



Utah New Hire Registry 140 East 300 South P.O. Box 45247 Salt Lake City, UT 84145-0247

Website: <u>jobs.utah.gov/employer</u> Select "Report New Hires" at the bottom left

Phone: 801-526-9235 or 1-800-222-2857

Fax: 801-526-4391

04-12-0116

Equal Opportunity Employer/Program

Auxiliary aids and services are available upon request to individuals with disabilities by calling 801-526-9240. Individuals with speech or hearing impairments may call the Relay Utah by dialing 711. Spanish Relay Utah: 1-888-346-3162.

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Background and Purpose

Effective Oct. 1, 1997, federal legislation in the form of the Personal Responsibility and Work Opportunity Reconciliation Act requires states to operate a system for employers to report new hire information to the Office of Child Support Enforcement (OCSE).

The New Hire data, together with Quarterly Wage and Unemployment Claims data, enable OCSE to maximize its effectiveness in enforcing child support orders through the Parent Locator Service.

The Utah Legislature enacted the Utah New Hire Registry during the 1997 General Session with the Centralized New Hire Registry Act (Utah State Code Section 35A-7-101). Utah's legislation is similar to the federal legislation in adopting the same minimum reporting requirements and providing remedies for failure to report properly.

State child support enforcement agencies use the New Hire data to match against child support records to assist in locating parents, establishing support orders, and enforcing existing orders. New Hire reports are also transmitted to the National Directory of New Hires, which allows OCSE to assist states in locating parents on a national level.

State unemployment insurance, workers' compensation, and public assistance programs may use New Hire information to detect and prevent the payment of erroneous or unlawful benefits and assistance. The New Hire reporting initiative has resulted in significant increases in child support collections, millions of dollars saved in Medicaid, Supplemental Nutrition Assistance Program (SNAP or food stamps), unemployment insurance benefits, and workers' compensation claims.

Reporting Requirements

Every employer is required to report all newly hired or rehired employees within 20 days of their first day of work.

EMPLOYEE	EMPLOYER
Name	Name
Social Security Number	Federal Employer Identification Number (FEIN)
Mailing Address	Mailing Address
Date of Hire or Rehire	
Date of Birth (optional)	

Reporting Options

Online (preferred method)	jobs.utah.gov/employer
Telephone	801-526-9235 1-800-222-2857 (toll free)
Paper	801-526-4391 (fax) Utah New Hire Registry 140 E 300 S P.O. Box 45247 Salt Lake City, UT 84145-0247

Online Filing — Employers may submit New Hire data electronically:

 Online Data Entry at jobs.utah.gov/employer. Select "Report New Hires" at the bottom left.

Telephone – Employers may call during business hours (8:00 a.m. to 5:00 p.m., Monday-Friday) to report **up to three** individual new hires.

Paper — Employers may mail or fax any one of the following (Information should be typed or printed legibly on any form used):

- Utah New Hire Registry Reporting Form 6 (call 801-526-9235 to request a form)
- Employee's W-4, including date of hire (Employee's Withholding Allowance Certificate)
- Computer Printouts or other printed information that

provides all seven of the mandatory data elements outlined above

Regardless of the format used, employers should make certain that all required information is included. The employer address should be the address where child support orders should be sent. For employees lacking Social Security Numbers, reports should not be submitted until the number is obtained. Incomplete or unreadable reports will be returned to the employer and may be subject to penalty if not resubmitted properly.

Reporting By Multi-State Employers

Employers who employ workers in more than one state have the option to report all new hires to a single state in which the employer has employees. To exercise this option, a multi-state employer must (1) notify the Secretary of Health and Human Services in writing to designate the state to which they will report new hires, and (2) transmit the report electronically to the designated state. Send the request to:

U.S. Department of Health and Human Services — Office of Child Support Enforcement P.O. Box 509 Randallstown, MD 21133 8:00 a.m. – 5:00 p.m. EST 410-277-9470

Your correspondence should include the following information:

- Your Federal Employer ID Number (FEIN)
- 2. Any other FEIN's under which you do business
- 3. Your company name, address, and telephone number
- 4. The state to which you will report all workers
- 5. A list of the states in which you employ workers
- Name and telephone number of person responsible for providing data

Additional information concerning multi-state reporting requirements is available at www.acf.hhs.gov/programs/css/resource/multistate-employer-registration-form-instructions.

The State of Utah strongly encourages multi-state employers to report newly hired Utah employees to the Utah Hire New Registry.

Penalties For Not Reporting

An employer who fails to report the hiring or rehiring of an employee within 20 days — as required by law — is subject to a civil penalty of:

- \$25 for each such failure; or
- \$500 if the failure to report is intentional and is the result of an agreement between the employer and the employee to not supply the required information, or to supply false or incomplete information.

DEFINITIONS

Definitions provided below come from the Utah State Code Title 35A Chapter 7 Section 102 (http://le.utah.gov/xcode/Title35A/Chapter7/35A-7-S102.html).

Employee — An individual who is an employee for purposes of federal income tax withholding from wages is also an employee for new hire reporting purposes. Generally, the legal relationship of employer and employee exists when the person for whom the services are performed has the

right to control and direct the individual who performs the services not only as to the result to be accomplished but also as to the details and means by which that result is to be accomplished. It is not necessary that the employer actually direct or control the manner in which the services are performed; it is sufficient if he or she has the right to do so.

An individual's status as an employee or an independent contractor may be determined by filing Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding, with the local IRS office, or by reference to IRS Publication 15A–Employers Supplemental Tax Guide. IRS forms and publications may be obtained by calling 1-800-TAX-FORM (1-800-829-3676).

Employer — In any case where an employer is required to give an employee a Form W-2 showing the amount of taxes withheld, the employer must meet the New Hire reporting requirements.

Multi-State Employer — A multistate employer is defined as an employer who has employees in two or more states and who transmits reports magnetically or electronically. Federal law 42 USC 653a(b)(1)(B) permits multi-state employers to designate one state, in which they have employees, to which the employer will transmit the report.

New Hire — An individual is considered a New Hire on the first day in which the employee first performs labor or services for compensation. This is also the first day in which an employer begins to withhold amounts for income tax purposes.

An employee who has previously been reported as an employee through an employee leasing company must be reported as a New Hire by the employer when the new employer/employee relationship begins.

Rehire — Rehire reports are required on the date labor or services for compensation are first performed by an employee who was previously employed by the employer but has been separated from that employment for at least 60 consecutive days. This rule is applicable to seasonal type employment situations.

An individual who is retained as an employee by a new owner in a change of ownership does not need to be reported as a new hire unless there was a formal termination of employment with the predecessor and a New Hire action made by the new owner.

State of Utah Utah Department of Workforce Services Utah New Hire Registry

Utah New Hire Registry 140 East 300 South P.O. Box 45247 Salt Lake City, UT 84145-0247

jobs.utah.gov

OUR MISSION

The Department of Workforce Services strengthens Utah's economy by supporting the economic stability and quality of the workforce.

