

North Dakota Department of Human Services NEW HIRE REPORTING REQUIREMENTS

ALL EMPLOYERS MUST REPORT ALL NEW HIRES

What must be reported?

Federal and state laws require that all employers must report the following information for each employee:

Employee's: Name ♦ Address ♦ Social Security Number ♦ Date of Hire
♦ Whether or not health insurance is offered

Employer's: Name ♦ Address ♦ Federal Tax Identification Number

Per federal and state laws, all employers must report the date of hire for all newly hired employees.

Date of Hire is the employee's first day of work for pay.

A newly hired employee is an employee who was not previously employed by you or was previously employed by you but has been separated from that previous employment for at least 60 days in a row and has now returned to work for you.

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 public assistance 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 must an employer report a new hire?

- The report must be made no later than 20 days after the first day in which an individual performs services for pay.

Are the New Hire Reporting Requirements the same for all employers? No, the requirements vary based on the number of employees:

New Hire Reporting Requirements for an employer that employs more than 24 employees at any time:

Employers must submit new hire reports through an electronic method provided by Child Support:

- Online reporting at www.childsupportnd.gov
- 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 25 employees:

Internet reporting at www.childsupportnd.gov is encouraged, other methods include:

- 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 accurate 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 (<https://ocsp.acf.hhs.gov/OCSE/>).

For more information, visit our website at www.childsupportnd.gov

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